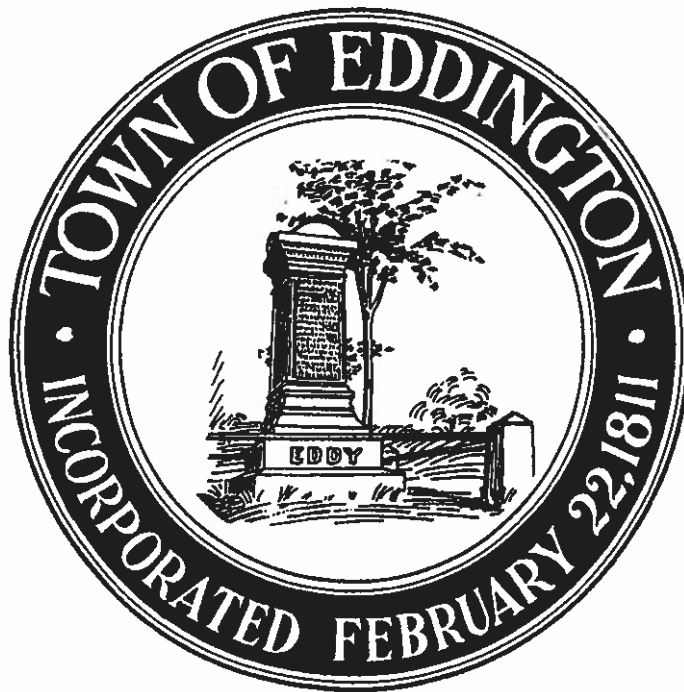


2020-2021

MUNICIPAL
OFFICERS

A
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EDDINGTON
MAINE

R
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P
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T

TOWN OFFICE ADDRESS

F.A. Wood Municipal Office
906 Main Road
Eddington, ME 04428
Town website: www.eddingtonmaine.gov
Email: townofeddington@roadrunner.com
Facebook: Eddington Maine

OFFICE HOURS

Monday – Friday
7:30 a.m. – 4:00 p.m.

All State Holidays are observed – Office will be closed

TELEPHONE NUMBERS

Office: 843-5233
Fax: 843-7758

FIRE DEPARTMENT

Non-emergency: 843-5251

FIRE WARDEN

843-5251

SCHOOLS

Eddington: 843-6010
Holden: 843-7828
Holbrook: 843-7769
Superintendent: 843-7851

EDDINGTON POST OFFICE

843-6519
Hours: Monday-Friday 12:30-4:30
Saturday: 8:30-11:30

SELECTMEN'S MEETINGS

Third Tuesday at 6:00 p.m.
First Tuesday As Needed

PLANNING BOARD MEETINGS

Second & Fourth Tuesday at 6:00 p.m.

Trash: Pine Tree Waste 368 Emerson Hill Road, Hampden, ME 04444 862-7111

Trash: Each Friday

All major Holiday's will change the above schedule, these include; **Christmas, New Year's Day, Memorial Day and 4th of July**. If these fall on a Friday, trash will be picked up on the following Saturday.

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REFERENCE PHONE NUMBERS

Town Manager – Shawna L. Hinkley	843-5233
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Susan Dunham-Shane	843-6441
Josh Parda	949-3453
Website: cominshall.org	
Email: info@cominshall.org	
Superintendent of School's Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Holden School	843-7828
Trash Pickup	
Pine Tree Waste	862-7111
Miscellaneous Trash Disposal	
Pine Tree Waste Transfer Station	862-4200
Animal Control – Ann Greenlaw	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

2020-2021 ANNUAL REPORT

Please Bring This Book to Town Meeting

TOWN MEETING SCHEDULE

Tuesday, June 15th, 2021

6:30 p.m. – Meet at the Eddington Municipal Building
to act on articles on the annual warrant.

TOWN OFFICERS **JULY 2020 – JUNE 2021**

Moderators: Shawna L. Hinkley, David Johnson

SELECTMEN

Mark Carrier – Chairman (2021) Ray Wood, Jr. – Vice Chairman (2022)
Pamela Chapman (2023) David Mccluskey (2023) Deana Doughty (2022)

Town Manager, Tax Collector, Town Clerk, Road Commissioner:
Shawna L. Hinkley

Deputy Tax Collector, Deputy Town Clerk, Treasurer, General Assistance:
Denise M. Knowles

Deputy Tax Collector, Deputy Town Clerk, Registrar of Voters, General Assistance Administrator:
Theresa M. Clair

Town Tax Assessor:
Benjamin Birch

Code Enforcement Officer and Health Officer:
Dean Bennett

Licensed Plumbing Inspector:
Rick Leavitt

Superintendent of Schools:
Susan Smith

Principals:
Eddington School – Don Spencer
Holbrook School – Ashley Allen

School Administrative District Directors:

Robin James (2023) Steven Carr (2021)

Fire Depaartment:

James Ellis, Fire Chief

Fire Warden &

Local Emergency Management Agency Director:

James Ellis

Board of Assessors:

Roscoe Kent, Chairman (2020)

Mary Lynn Hunter (2019) Leo Robichaud (2021)

Benjamin Birch – Town Tax Assessor

Animal Control Officer:

Ann Greenlaw

Cemetery Board:

Margaret Dougherty (2019) Wendy Giguere (2020) Molly Alley (2021)

Surveyor of Wood and Bark (1 year term):

Timothy Higgins

Surveyor of Lumber (1 year term):

Rodney Buswell

Fence Viewer (1 year term):

Jonathan Weed

Sealer of Weights and Measures:

State of Maine

Recreation Committee:

Chris Nile (2020) Jaime Pangburn (2021) Lindsey Lowery (2022)

Scholarship Committee:

Ann Marie Wheeler (2021) Donna Oliver (2019) Joseph Sekera (2020)

Comprehensive Plan Committee:

Dean Bennett, Consultant

Ray Wood, Jr., Tom Vanchieri, Joan Brooks, Hilma Adams

Board of Appeals:

Cynthia McDonald Melanson, Chairman (2021)
Jeff Thurlow, Vice-Chair (2020)
Gary Poisson (2021) Timothy Higgins (2022)

Planning Board:

David Peppard, Chairman (2024)
Craig Knight, Vice-Chair (2022)
Susan Dunham-Shane (2021) Jeff Argleben (2021) Kristin Wilson (2023)
Heather Grass, Alt. (2024) James McLeod, Alt. (2024)

Veterans Memorial Committee:

Scott Baillaregeon - Jason Willard - Louie Dougherty
Charles Knowlen - Charles Baker, Jr. - Daniel Morrison

Historical Society:

Margaret Dougherty, President
Sylvia Decker, Vice-President
Margaret Joyal, Secretary Lou Higgins, Treasurer

Representative to the Legislature District 129:

Peter Lyford (R)
197 Jarvis Gore Drive
Eddington, ME 04428
Business Phone: 848-3335 Capital Telephone: 1-800-423-2900
plhouse20@gmail.com

State Senator District 8:

Kimberly C. Rosen (R)
P.O. Box 877
Bucksport, ME 04416
Home Phone: 944-9179 Senate Telephone: 287-1505
Kimberly.rosen@legislature.gov

Congress of the United States

House of Representatives:

Jared Golden
Bangor – 249-7400 Washington – (202) 225-6306
<https://golden.house.gov>

United States Senate:

Susan M. Collins
Bangor – 945-0417 Washington – (202) 224-2523
<http://collins.senate.gov>

Angus King
Bangor – 945-0432 Washington – (202) 224-5344
<https://www.king.senate.gov>



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up. In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

412 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-7523
(202) 724-7683 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES
SPECIAL COMMITTEE
ON AGING
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided "exactly what we needed at exactly the right time." The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 1, 2021

Dear Friends,

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher – made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Peter A. Lyford
197 Jarvis Gore Drive
Eddington, ME 04428
Residence: (207) 843-7759
Peter.Lyford@legislature.maine.gov

March 2021

Dear Friends & Neighbors:

These are truly unprecedented times for our state and nation. Our patience and character are continually being tested during this period of social unrest. Accordingly, I am honored by the opportunity to serve as your representative in the Maine Legislature, and I welcome your thoughts as we continue to weather this pandemic together. State governance continues to unfold unlike any other period in our 200-year history. Now, more than ever before, is the moment for leaders to pull together in the best interests of those we serve.

For the 130th Legislature, I have been assigned to the Joint Standing Committee on Inland Fisheries and Wildlife. This panel oversees the Department of Inland Fisheries and Wildlife; inland fisheries and wildlife research and management; hunting; fishing; trapping; hunter safety; fish hatcheries; game wardens; guides; taxidermist licensing; ATVs; snowmobiles; watercraft registration and boater safety; and whitewater rafting. As much of our work is being conducted virtually, I encourage you to monitor proceedings via the new YouTube channel, which can be found at <https://www.youtube.com/c/MaineStateLegislature/channels>.

Undoubtedly, the biggest agenda item for lawmakers during the First Regular Session is the biennial budget. The two-year financial plan in excess of \$8 billion has yet to be properly scrutinized; however, lawmakers are scheduled to vote on the measure later this month. Rest assured, I remain committed in my efforts to seek bi-partisan collaboration in making certain every dollar sent to Augusta by you, the taxpayer, is used as efficiently as possible.

Thank you for the opportunity to serve the good people of District 129. If you have an interest in receiving my regular e-newsletter, please send me your email address so that it can be added to my distribution list.

Best regards,

Peter A. Lyford
State Representative

District 129 Brewer (part), Clifton, Eddington, Holden and Veazie

To the Citizens of the Town of Eddington,

It is my honor to submit the 2020-2021 Annual Town Report. The past year was spent juggling time between being a clerk and the Interim Town Manager. Having officially taken over the role of town manager three weeks ago, the kind words and congratulations I have already received are overwhelming. In addition to doing a fantastic job for the Town, Denise Knowles, Theresa Clair, Ben Birch, the Tax Assessor, and Dean Bennett, the Code Enforcement Officer, have gone above and beyond to support and encourage me during the most difficult days. Whatever length of time you have lived here, I am sure that you would agree that our municipal team is the best. The duties I handled previously will be handled by Theresa, and we will be hiring a part-time employee to handle the counter.

Thanks to the Board of Selectmen for entrusting me with this responsibility and for their time and dedication to serving this town. As we approach new milestones, it's exciting to think about new progress.

Our Planning Board and Code Enforcement Officer deserve praise for their efforts over the past year. It will never be easy to establish regulations and rules (Ordinances), and I admire the time and effort you put into doing so.

It is a pleasure to have Ben Birch as our Tax Assessor. He brings decades of experience and expertise to the role. With the assistance of Nelson "Bud" Kitchen & Geoffrey O'Keefe, Mr. Birch is responsible for the town's revaluations. The revaluation includes accurate inventories of Eddington's real and personal property, both taxable and exempt. The last revision took place in 2005-2006. On our website, we have a map showing where they are working.

Our Fire Department is led by Chief Jim Ellis, Deputy Fire Chief Craig Russell, and Interim Fire Chief Ryan Davis. Their combined experience, expertise, and dedication make the department a unique one. A significant amount of effort goes into participating in community events, ensuring equipment safety, and training. When an emergency arises, residents of Eddington can be sure that a trained and caring staff is ready to help them. D/C Craig Russell deserves special recognition. He has been a key component of my interim work. Aside from the fact that he is extremely valuable to the Fire Department, he is always more than willing to step in and perform tasks for us, without being asked. He went above and beyond to assist me in the budgeting process. Craig has applied and received \$100,007.67 for the Fire department, just this year alone. Craig, I thank you for all you do for me, this office, and the community.

The Penobscot County Sheriff's Department provided our town with highly skilled and professional deputies, including our newest contract deputy, William Birch. We have received positive feedback from our residents and appreciate all the extras you provide.

By the end of the summer, two bridge replacement projects should be completed. As part of the construction process, Stream Crossing Grants were applied for and awarded for each bridge.

There are a number of other items that have been addressed over the past year in the Road Commissioners' report.

We will continue to make improvements throughout the town, but we are focusing our efforts on areas that have needed immediate attention. During the fall of last year, Merrill Road was paved. It is our goal to pave Chemo Pond Road this year, as well as Davis Road if time and funds permit. I would like to thank Lenny Williams, our town's plowing contractor for many years, for always coming to our rescue. During the past year, I have also learned a number of "Road Commissioner" things from him.

The school board and various other committees are staffed by volunteers. From Memorial Day to October, flags are put up on telephone poles, flags are laid on the graves of veterans. Pie sales and public suppers have been used as fundraising events for local non-profits. We appreciate current and past participation.

For the most up-to-date information about the trash schedule, proposed budget, etc., please visit our website: www.eddingtonmaine.gov. If you would like to be added to our email list, please send a request to eddingtoninfo@roadrunner.com. It can be difficult to keep everyone updated, but with our electronic sign, Facebook page, e-mail, and town's website, we do our best. Should you have difficulty finding something, please give us a call.

I am grateful for our community's ongoing support, sharing of concerns, constructive criticism, and friendship. I hope to serve each of you to the best of my ability in the years to come. Last but not least, I want to sincerely thank my husband for his patience and understanding when I tell him I'll be home by 5 pm even when I usually arrive much later than that.

Respectfully submitted,

Shawna L. Hinkley
Town Manager

Selectmen's Report

To the Citizens of Eddington,

The board would like to give a huge thank you to the following: Shawna Hinkley, Town Manager, The office staff: Denise Knowles, and Theresa Clair; Dean Bennett, Code Enforcement Officer; Benjamin Birch, Tax Assessor; Jim Ellis, Fire Chief; Deputy Fire Chief, Craig Russell, and all of our Firefighters and EMT's; Deputy Bill Birch and the Penobscot County Sheriff's Department; their hard work and dedication to the citizens of this town keep our town running safely and efficiently throughout the year. The Selectmen would also like to thank the many citizens of our town that sacrifice countless hours to serve on the planning board, school board, and various other boards and committees for the town. Your hard work and dedication are very much appreciated.

The Selectmen would like to recognize and especially thank Shawna Hinkley and the office staff. Shawna has faithfully served this town for over 23 years in the Town office and has recently accepted the position as Town Manager. This past year has been especially difficult dealing with pandemic and the running of the town office. It was not an easy undertaking and seemed like a daunting and frightening task, but Shawna, Denise, and Theresa (with the help and support of several others) have seamlessly made the transition between Town Managers very easy for us and the town, and for that we owe them a huge debt of gratitude. The Selectmen had nothing but faith in this team and they have not let us down. For that we thank you!

We would also like to thank the citizens of this town for your patience and support during this process and throughout this difficult year. We understand that change can be difficult. This past year has been full of changes between the Covid procedures and the internal changes within the office. It is nice to see a town and its citizens come together and support our office staff and help make these changes as easy as possible through patience, support, and understanding.

As you are all aware, we have town ordinances in place to make this town a better community for us all. From time to time our town ordinances need to be updated and the Selectmen would like to give a special thanks to Dean Bennett and the members of the Planning board for undertaking this task. They have put in countless hours this year in updating and making necessary changes to these ordinances. It is often a thankless job and we would like them to know that they are appreciated.

As always, the Selectmen are the elected governing body in the town and strive to act in the best interest of the town and its citizens. We encourage active participation of all citizens in our Annual Town Meeting to express their opinions and vote on important town matters. We also welcome all to our regular monthly meetings and to participate in public access in a positive professional manner. We would also like to encourage participation in Town Boards and Committees.

Thank you very much for working with us throughout the year; we look forward to serving our citizens as your elected officials.

Respectfully submitted,
Mark Carreira, Chairman Ray Wood Jr., Vice Chairman
Pamela Chapman David McCluskey Deana Doughty

EDDINGTON PLANNING BOARD

ANNUAL REPORT

JULY 2020 TO JUNE 2021

2020 will definitely be a year we will all remember for a long time. Thank you to all of the Board members and residents in the audience who helped us follow the CDC rules with social distancing and face masks as required. Hopefully this year we will be a little more back to normal. The year was relatively quiet. The Board reviewed and approved the new Meadow Brook Estates Subdivision which already has two new homes.

I, David Peppard, Chairman, would like to thank the members of the Planning Board for the countless hours they spent in discussion of the various sections of the Zoning Ordinance and E911 Ordinance and the proposed changes. Your hard work in looking out for the best interest of the Town's residents is appreciated. Both the Planning Board and Select Board held Public Hearings at which time residents could ask about the proposed changes and express any concerns they may have. The Board has finished their work on the Zoning Ordinance and E911 Ordinance and residents will be voting on them at this year's Town Meeting on June 15, 2021. Copies of the Ordinances with the proposed changes are available at the Town Office and the Town's Website, eddingtontownmaine.gov.

Dean Bennett, Code Enforcement Officer, has been a big asset to the Planning Board. He has saved the Board time in the application review process and has helped in the update the current Zoning Ordinance. Dean will be very beneficial to the Board and any applicants that come forward to do a project and make the process a little easier for everyone involved.

We would also like to recognize Denise Knowles for taking the minutes at all the meetings for the Board. We are very appreciative of the great detail and accuracy in which Denise records Planning Board minutes. Thank you, Denise.

Respectfully submitted,

David Peppard, Planning Board Chairman
Craig Knight, Vice Chair
Susan Dunham-Shane

Heather Grass, Alternate

Kristin Wilson
Jeff Argleben
James McLeod, Alternate

Report from the Assessor Agent

Greetings to the Citizens of Eddington

As Assessor's Agent, representing the Eddington Board of Assessors, Roscoe Kent, Mary Lynne Hunter and Leo Robichaud, I am employed with the authority to administer the property tax equitably and fairly according to Maine's Property Tax Laws and Rules.

Another year is upon us and there is still much assessing work to do prior to the completion of the 2021 tax commitment and mailing of the tax bills.

Maine communities provide a vast array of services, including police and fire protection, winter and summer road maintenance, code enforcement, planning and land use regulation, economic and community development, issuance of licenses, solid waste collection and disposal, and sometimes more depending on where you live. Property taxes on average fund about 60% of the cost of local governments. The remainder of the revenue comes from state assistance, primarily in the form of school subsidy, as well as other sources of municipal revenue (e.g., motor vehicle excise taxes, fees, fund balances, etc.)

The biggest bite of your property tax dollar is used to fund education. The average Maine community uses 68% of its property taxes for that purpose. In response to the 2004 citizen initiative, the state has committed to funding 55% of the cost of K-12 education, based on the Essential Programs & Services (EPS) funding model. However, in 2016, the State's share of the statewide school funding model was just 47%. Despite the commitment in law, the 55% level of funding has never been achieved. See Maine Municipal Association's Guide to Property Tax for entire article. ([memun.org/Training-Resources/MMA-Publications/Guide to Property Tax](http://memun.org/Training-Resources/MMA-Publications/Guide%20to%20Property%20Tax))

As proposed in Part G of Governor Janet Mills' FY22-FY23 General Fund Budget, the amount of state sales and income tax revenue shared with municipalities will remain at the current 3.75% and will generate \$144 million for municipalities in FY22 and \$151 million in FY23.

Background. In order to appreciate the importance of revenue sharing to community leaders and the impact on the state-municipal partnership, it's necessary to understand the program's beginning, intent, successes and trials and tribulations.

The Beginning. In 1971, the Legislature enacted the state-municipal revenue sharing program requiring a portion of sales and income tax revenue to share with communities. In the first year of implementation, nearly \$3 million in property tax relief was distributed to municipalities across the state, establishing a program that –to–date had delivered \$3.3 billion in relief to all Maine property owners.


Revenue sharing distributions are required to “deduct from the total amount required to be assessed an amount equal to the amount that the municipal officers estimated will be received” under the revenue sharing program during the municipality’s budget year. Simply put, for each revenue sharing dollar received, a municipality must offset a dollar in property taxes. The revenue program is funded before all other state programs.

Revenue sharing distribution decreases during difficult economic times and increases when the state is experiencing economic upswings.

Moving Forward. Municipal officials strongly believe the revenue sharing program is an important element of a comprehensive property tax relief package that also includes the Homestead Exemption Program and the Property Tax Fairness Credit. The revenue sharing program directly reduces the property taxes raise, which provides generalized relief to all property owners.

With continued strides to increase revenue sharing funding back to historic levels, this renewed partnership further reduces the burdens placed on the property tax to fun mandated, needed and desired municipal programs and services. For this reason, municipal leaders are calling on the Legislature to honor it’s long held commitment to share 5% of the state sales and income tax revenue, sooner rather than later. See Maine Municipal Association Legislative Bulletin, Vol XLIII No. 5, February 12, 2001 for both articles. (Memun.org/Training-Resources/MMA-Publications/Legislative-Bulletin)

Respectfully submitted,

A handwritten signature in cursive script that reads "Benjamin F. Birch Jr." with a stylized flourish at the end.

Benjamin F. Birch Jr.

Assessor Agent

Code Enforcement Office Annual Report 2020 – 2021

It is the duty of the Code Enforcement Officer to administer and enforce the provisions of the Town of Eddington Zoning Ordinance, Shoreland Zoning Ordinance, Subdivision Ordinance as well as various State Statutes within which jurisdiction is granted.

It has been a pleasure serving the citizens of Eddington as your Code Enforcement Officer for the past years. I strive to provide information, guidance, and facilitation to the residents of Eddington in their efforts to secure the proper permits during the planning phase of projects.

Allowing me to be a part of your project in the early phases is beneficial to all. It has been and will continue to be my goal to expedite the permitting process and minimize delays in project approvals. This can only be accomplished if we work together. I encourage all residents to inquire about land use regulations ahead of time, so compliance is part of the project, not an obstacle to approval.

Priorities for 2021/2022:

During the past few years, the Planning Board has reviewed ordinance provisions and drafted proposed amendments to expedite ordinance review processes and approvals. In addition, changes in the allowed use schedules have been proposed that would allow more diverse development in appropriate areas of the community.

Property clean-up is at the top of the priority list. Property that is unsightly, covered with debris, back-yard junk piles and junk car collections not only pose an environmental threat, but as importantly, pose a threat to neighboring property values and ability for citizens to sell their homes. Seldom does activity on one property not affect another. Additional provisions have been drafted and proposed pertaining to debris on properties in Eddington. Eddington should begin to see a gradual clean-up of these properties throughout the community.

Willful compliance is the preferred approach. I encouraged all residents to assess the need for property clean up and act accordingly. I intend to work with the citizens of Eddington toward this town wide goal. Debris on property typically didn't happen overnight. Property clean-up will be a process, and I ask for your cooperation. Consistent progress in clean-up effort will be beneficial. Court action is costly and unnecessary. Let's work together to avoid it.

Please direct your land use questions to the Code Enforcement Office.

Email: townofeddingtonceo@roadrunner.com

Phone: 207-843-5233

Office Hours: Tuesdays 7:30am – 3:30pm

Regards,
Dean L. Bennett, Code Enforcement Officer
Town of Eddington

ROAD COMMISSIONERS REPORT

For the fiscal year 2020-21, general road work consisted of ditching, replacing culverts, sign replacement, roadside mowing, grading of dirt roads etc.

Merrill Road project was finished. Several temporary fixes to Clewleyville Rd Bridge and Davis Rd Bridge were done until they can be replaced in FY 21-22.

General Road Work

Blackcap Rd - Ditching & Culverts	\$13,537.00
Blackcap Rd & Sweets Hill Rd – Grading & Gravel	\$3,781.00
Brush Removal - Townwide	\$460.00
Chemo Pond Rd - Shoulder Work	\$2,250.00
Chemo Pond Rd - Test Drilling	\$2,480.00
Clewleyville Rd - Bridge Temporary Fixes	\$14,212.60
Clewleyville Rd - Ditching & Culverts	\$10,123.00
Culverts & Erosion Blankets	\$1,715.11
Davis Rd - Bridge Temporary Repair	\$11,271.83
Davis Rd - Ditching & Culverts	\$3,993.04
Levenseller Rd - Ditching & Culverts	\$3,706.00
Merrill Rd & Crawford Ln - Paving	\$130,372.64
Merrill Rd & Crawford Ln - Final Work	\$26,582.00
Misc. Supplies	\$53.45
Municipal Building Water Line Repair	\$2,336.00
Pot Hole Patching – Townwide	\$1,943.14
Roadside Mowing	\$2,000.00
Rooks Rd - Ditching and Tree Removal	\$5,480.00
Sand Shed Road Maint.	\$400.00
Signs - Townwide	\$1,936.64
Street Sweeping – Townwide	\$4,300.00
Work Signs & Cones	\$412.50
Total Cost (as of 5/30/21)	\$243,345.95

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$98,000.00
Winter Sand - sand, delivered, mixed, put in shed	\$17,010.00
Winter Salt	\$10,022.50
Total Cost	\$125,032.50

All questions concerning Routes 9, 46 & 178 should be directed to the Maine Department of Transportation at 941-4500.

All other town road questions should be directed to the Road Commissioner at 843-5233. The requests for culvert replacement has been overwhelming and we have had to make a priority list. We will work on getting things up to par but this will take time and we cannot accomplish everything at once.

Respectfully submitted,

Shawna L. Hinkley, Road Commissioner

SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. From July 1, 2020 to June 30, 2021, the Town generated 827.11 tons of solid waste that was disposed of at PERC. This represents an increase of 71.76 tons below the previous year. The recycling program was suspended in the Fall of 2018 due to the rising costs per ton. For a program that at one time we received dividends monthly from, it skyrocketed to over \$140 per ton to dispose of and we were only paying \$71.44 per ton for trash tonnage (in March, it increased to \$72.44 per ton). The costs to the Town of Eddington for the fiscal year 2020-2021 are as follows.

Tonnage to Municipal Review Committee:	59,411.43	Income:	
Contract for roadside trash pickup:	81,200.00		
		MRC Dividends:	3,304.20
Municipal Review Committee:	1,160.56	Total Income:	3,304.20
Total Costs:	\$ 141,771.99	Actual Costs:	\$138,467.79

Solid Waste pickup is for residents only. All businesses are responsible for their own solid waste and are not to put their solid waste at roadside for pickup. It is not the responsibility of the citizens of Eddington to have to pay for their solid waste pickup. The Town of Eddington will be enforcing this to keep costs down to its residents. As other towns go to pay per bag, we may be seeing people that may try to drop their trash in our town at our expense. If anyone should see anyone or suspect anyone of doing this, please let the Town Office know so appropriate action can be taken.

Each and every one of us needs to become more responsible in the way we dispose of Solid Waste. If everyone does their part, we can reduce the costs for solid waste to the town.

2020 Fire Department Report

During 2020, the Eddington Fire Department responded to a total of 429 calls for service. Two hundred and sixty four calls were within the Town of Eddington, 96 were in the Town of Clifton under a contractual agreement, and 69 calls were to assist neighboring communities. Requests for emergency medical services remain our most frequently requested service accounting for 54% of our incident volume.

In the Town of Eddington we responded to 2 major structure fires with several other less severe fires. Neither resulted in any deaths or injuries. One resulted in the fire being extinguished quickly with much on the contents and structure being saved. The other fire resulted in a total loss of the structure but some contents were able to be salvaged. We responded to 17 motor vehicle crashes in Eddington throughout the year. None of these resulted in any fatalities but several involved serious injuries. Four of these crashes required the use of hydraulic extrication tools (Jaws of Life) to free trapped occupants. We thank the Town of Eddington for the support in purchasing hydraulic extrication tools in 2020. We obtained \$12,614 in grant funds for this project and voters approved an additional \$20,000 to purchase a complete set.

The COVID-19 pandemic had a significant impact in our communities and organization. Early on we took steps to keep our personnel safe. This kept our organization fully operational and ready to respond to calls for assistance. Outdoor recreation activities were extremely popular in 2020. This kept our crews busy with our UTV and Boat. Our boat was used at least 3 times and UTV at least 8 times for various rescues and fires.

In fiscal year 2020-21 we were very fortunate to receive almost \$97,000 in grant funds. Funding for firefighter turnout gear, portable lighting, gear washer & dryer, wildland fire equipment, and extrication training included some of the projects. Since 2009, we have received approximately \$625,000 in grant awards for equipment and training.

Chief James Ellis was on medical leave starting in October 2020 into 2021. During this time, Holden Fire Chief Ryan Davis has been the Acting Fire Chief. Our partnership with the Holden Fire Department has always been very strong and this continues to bring our departments closer together. Essentially on an operational level we function as one department. We respond on some calls together, share personnel as needed, train together, and work together on a daily basis. Administratively and financially we are still two separate departments.

As always I would like to thank the citizens of Eddington, the Board of Selectmen and Town staff for their continued support. I also would like to extend a special thank you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. Having an adequate number of personnel continues to be a struggle for our department. This is a statewide and national problem. The quality of fire protection and the delivery of emergency medical services in Eddington and Clifton is directly related to community support and the commitment of our members.

2020 Calls for Assistance

Emergency Medical Services	231
Motor Vehicle Crash	28
Utility Lines Down	15
Carbon Monoxide Alarm/Incident	11
Tree in Roadway	9
Fire/Smoke/Odor Investigation	9
Tree on Utility Line	9

Assist to Police	7
Unattended Open Burning	6
Service Call	6
Fire/Smoke Alarm Activation	5
Structure Fire	4
Traffic Hazard	4
Brush/Woods/Grass Fire	4
Vehicle Fire	3
Water Rescue	2
Flooded Basement	2
ATV Accident	1
Chimney Fire	1
Heavy Equipment Fire	1
Snowmobile Accident	1
Transformer Fire	1
Mutual Aid to Holden	43 (Received 49)
Mutual Aid to Brewer	12 (Received 4)
Mutual Aid to Orrington	8 (Received 6)
Mutual Aid to Bradley	2 (Received 3)
Mutual Aid to Dedham	2 (Received 9)
Mutual Aid to Mariaville	2
Total:	429

Respectfully Submitted
Craig W. Russell, Deputy Fire Chief



Penobscot County Sheriff's Office

85 Hammond St. Bangor, ME 04401
207-947-4585

Troy J. Morton
Sheriff

Greetings:

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidents and fear of crime, to enhance public safety and to meaningfully improve the lives of the citizens of Penobscot County.

In 2020 the Penobscot County Sheriff's Office responded to 853 calls for service in the Town of Eddington. These statistics do not include the number of calls the Maine State Police responded to in Eddington during this time. Enforcing traffic laws, including speed enforcement on roadways and passing stopped school buses, remains a focus for our patrol deputies.

The pandemic has had a tremendous impact on our country and our great state was not immune. While our practices may have been slightly altered, we have been able to continue with the high level of service, consistent with our mission.

The following is a list of the most common calls for service in the Town of Eddington in 2020:

Property Check	161	Animal Problem	8
Special Patrol	131	Citizen Assist	8
Welfare Check	96	Traffic Hazard	8
Information	72	Wanted Out	7
Agency Assist	46	Noise Problem	6
Public Service	41	Lost/Found Property	6
Motor Vehicle Crash	36	Communication	5
Erratic Vehicle	27	Death Investigation	5
Alarm	23	Theft	5
Civil	16	Disorderly Conduct	4
Suspicious	13	Trespass	3
Family Fight	12	Criminal Mischief	3
Fraud	10	Missing Person	3
Admin Delivery	9	ATV Problem	3
Court Service	9	Burglary	2

While our county remains one the safest places to live, work and own a business, we ask citizens to remain vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances.

On behalf of all the members of the Sheriff's office we want to thank the Town of Eddington for your wonderful support. We look forward to continuing to provide the highest level of law enforcement services.

Respectfully
Sheriff Troy Morton
Proud Eddington Resident

2021 TREASURERS RECEIPTS & EXPENDITURES

Checking Account

Beginning Balance June 30, 2020

\$ 936,463.40

State of Maine \$ 383,821.76

Tax Payments 3,104,466.84

Misc. Income 415,106.30

Total receipts:

\$3,903,394.90

Total Warrants \$ 3,402,388.77

Service Charges 5.00

Total Expenditures:

(\$3,402,393.77)

Checking Account

Ending Balance April 30, 2021

\$ 1,437,464.53

2021 TOWN SAVINGS

BANK NAME	BALANCE 6/30/2020	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 4/30/2021
Bangor Savings Bank	\$ 23,992.49	\$ 0.00	\$ 10.04	\$ 0.00	\$ 24,002.53
Machias Savings Bank	132,538.93	0.00	0.00	\$ 132,538.93	0.00
Bar Harbor Bank-Checkbook	7,706.83			\$ 7,706.83	0.00
Machias Savings Bk-Ckbook	936,463.40	3,901,710.55	\$ 1,684.35	3,302,393.77	1,437,464.53
MISCELLANEOUS RESERVE					
TD Bank North	\$ 102,841.74	\$ 0.00	\$ 120.35	\$ 0.00	\$102,962.09
TOWN ROAD RESERVE	\$ 62,095.78	\$ 0.00	\$ 0.00	\$ 0.00	\$ 62,095.78
MAJOR ROAD RESERVE	\$ 57,037.00	\$ 750,000.00	\$ 0.00	\$ 0.00	\$ 807,037.00
FOUNDERS DAY					
Brewer Federal Credit Union	\$ 6,534.19	\$ 0.00	\$ 33.17	\$ 0.00	\$ 6,567.36
CEMETERY TRUST					
TD Bank North	\$ 76,146.50	\$ 950.00	\$ 107.55	\$ 0.00	\$ 77,204.05
Pine Tree Cemetery Trust Fund	\$ 5,662.86	\$ 0.00	\$ 139.68	\$ 1,115.50	\$ 4,687.04
CAPITAL ACCOUNTS					
Bangor Savings Bank					
Municipal Office	\$ 28,405.38	\$ 3,500.00	\$ 11.89	\$ 0.00	\$ 31,917.27
Municipal Building	\$ 41,036.17	\$ 5,000.00	26.68	\$ 34,664.25	\$ 11,398.60
Fire Department	\$ 38,520.51	\$ 0.00	25.05	\$ 0.00	\$ 38,545.56
Fire Department Equipment	\$ 37,963.61	\$ 15,000.00	15.89	\$ 0.00	\$ 52,979.50
Fire Dept-Fire Truck	\$100,415.15	\$ 20,000.00	82.76	\$ 0.00	\$120,497.91
Fire Dept-Rescue Truck	\$ 45,104.79	\$ 7,500.00	29.32	\$ 0.00	\$ 52,634.11

2020-2021 PERPETUAL CARE TRUST FUNDS

Cemetery Name	Principal	Interest Balance 06/30/2020	New Interest	Less Expense	Interest Balance
Blackman/Riverside Cemetery	\$ 4,000.00	\$ 3,246.09	\$ 9.82	\$ 0.00	\$ 3,255.91
Jonathan Eddy Cemetery	20,900.00	992.23	\$ 31.51	0.00	\$ 1,023.74
Meadow Brook Cemetery	10,675.00	8,566.85	\$ 26.10	0.00	\$ 8,592.95
Pine Tree Cemetery	9,695.88	18,920.45	\$ 40.12	0.00	\$ 18,960.57

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles
Treasurer

CEMETERY BOARD REPORT

The Cemetery Board would like to remind everyone that there are rules and regulations for the cemeteries in Eddington and are available at the Town Office if someone would like a copy. There are also State Laws regarding cemeteries. Cemeteries are to be held in the highest regard when people are visiting and treated with respect. Cemeteries are closed from sunset to sunrise.

Regular visits are made to the cemeteries to check for downed trees, broken stones, lawn mowing and general upkeep. If there are any problems that arise, please report them to the Town Office so that the Board can be apprised of any problems.

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes have been trimmed back at all the cemeteries. Special thanks to Dan Morrison for his work trimming brush and raking leaves and improving the cemeteries.

Special thanks to the East Eddington Community Church Youth Group for the placement of flags on all the Veteran's lots in the cemeteries and to Louis and Margaret Dougherty and the volunteers for placing wreaths at each of the cemeteries in regards to Wreaths Across America.

Respectfully submitted,

Wendy Giguere
Molly Alley
Margaret Dougherty

Current Cemetery Lot Prices:

Single Lot	Resident: \$250.00 Non-Res: \$500.00
2-Plot Lot	Resident: \$400.00 Non-Res: \$800.00
4-Plot Lot	Resident: \$700.00 Non-Res: \$1400.00

TAX COLLECTOR'S REPORT

One area of tax collection is the collection of excise tax. The definition of excise tax is: For the privilege of operating a motor vehicle on public highways an excise tax must be paid each registration year as a prerequisite to registration. Excise tax must be paid to the municipal tax authorities of the community in Maine where the registrant lives.

Excise tax is determined by applying a mil rate to the factory or manufacturer's list price of the vehicle. Effective September 17, 1997, new legislation was passed that states that any new vehicle purchased from a motor vehicle dealer licensed in any state, requires the owner shall submit the manufacturer's suggested list price sticker (also known as the Monroney Label) or a copy of the sticker to the excise tax collector. The mil rate decreases as a vehicle gets older until the sixth model year. Once the vehicle is in its sixth model year, the mil rate stays the same. (First or current year a sum equal to 24 mils on each dollar of the maker's list price, 17.5 mils for the second year, 13.5 mils for the third year, 10 mils for the fourth year, 6.5 mils for the fifth year and 4 mils for the sixth and succeeding years).

The Eddington Town Office also works as an agent for the Bureau of Motor Vehicles and is authorized to renew vehicle registrations and issue new registrations to vehicles under 26,000 pounds. If a resident is required to file and SR22 certificate of insurance with the Bureau of Motor Vehicles, we are not authorized to issue the registration. IT MUST BE PROCESSED AT A BRANCH OFFICE. I know this is often an inconvenience, but we cannot change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

The Town of Eddington collected \$489,162.93 in excise taxes, during the 2020-2021 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

2019 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 166,499,417.00
Personal Property Valuation	5,688,716.00
Homestead Valuation	11,502,407.00
BETE Valuation	<u>406,380.00</u>
Total Valuation:	\$ 184,096,920.00

Appropriations:	
County Tax	260,139.00
Municipal	1,727,041.00
Education Tax	1,884,365.00
Overlay	<u>64,273.00</u>
Total Appropriations:	\$3,935,818.00

Deductions:	
State Revenue Sharing	165,000.00
Appropriation from Surplus	515,000.00
Homestead Reimbursement	203,592.60
BETE Reimbursement	<u>4,495.59</u>
Total Deductions:	\$888,088.19

Amount to be raised from Taxes:	\$3,047,729.81
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2020 Taxes Collected	\$2,827,298.46
2020 Taxes Abated	7,004.88
2020 Taxes Supplemented	0.00
2020 Taxes Outstanding	<u>214,115.86</u>
Total Commitment:	\$3,048,091.55

SURPLUS FUND ACCOUNT

Balance June 30, 2020	\$528,114.19
Additions:	
Interest	19,746.95
Excise Taxes	489,162.93
Miscellaneous Fees & Income	48,959.25
Supplemental Taxes	0.00
Unexpended Dept. Balances	64,632.83
Unexpended Overlay	<u>64,273.00</u>
Deductions:	
Revenue Funds	\$515,000.00
Abatements	7,004.88
Return Checks & Fees	
Balance June 30, 2021	\$692,884.27

TOWN CLERK & REGISTRAR OF VOTERS REPORT

Birth, Death & Marriage records are maintained in the municipal office.
Please call ahead to see if the record you need is on file here, or with the
State. Records can be purchased through www.vitalcheck.com or by calling
207.287.5795. Debit/Credit cards accepted.

Certified copies are \$15.00

Marriage Licenses are \$40.00

Statistics Recorded July 1st, 2020 – May 31st, 2021

Births: 5 Females, 5 Males

Deaths: 10 Females, 13 Males

Marriage Licenses Issued: 10

Inland Fisheries & Wildlife – Registrations Processed

Boats: 154

Snowmobiles: 140

ATV's: 145

Hunting & Fishing Licenses: 226 (resident & non-resident)

Total Dogs Registered: 204

(Spayed/Neutered & Male/Female)

Motor Vehicle Excise Transactions: 2481

Voter Registration & Election Information

Total Registered Voters: 1811

Democrats: 420 **Republicans:** 722 **Unenrolled:** 573

Green Independent: 96

Upcoming Election Dates

November 2nd, 2021 – General Election

Absentee Ballot Requests can be made online at www.maine.gov. You can also call our office to
have one mailed, or stop in to vote in person.

Eddington is a small town, which allows us to be unique. The office staff enjoys being able to
see, chat with, and help our residents. We hope that you will always feel welcome when you
enter this building.

Respectfully Submitted,

Theresa M. Clair

Dep. Town Clerk / Registrar of Voters

GENERAL ASSISTANCE

The Town of Eddington administers a program of general assistance that is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential.

From July 1, 2020 to May 31, 2021, we served 3 households with expenses totaling \$1,225.00. The State reimbursement is \$857.50.

The Town of Eddington donated \$3,750.00 out of the General Assistance Account to the Clifton Food Cupboard.

Applications for assistance are taken, Monday through Friday, 8:00 a.m. to 3:00 p.m.

Respectfully submitted,

Theresa M. Clair
General Assistance Administrator

ANNUAL ANIMAL WELFARE REPORT – 2020-2021
Town of Eddington

The Town of Eddington has entered into its seventh yearly contract with Penobscot County for its Animal Control Officer. Ann Greenlaw is our current Animal Control Officer. She can be reached by contacting Penobscot County Dispatch at 947-4636.

The Town of Eddington has a contract with the Bangor Humane Society. Stray cats or dogs are taken there should the owner not be found.

In 2020-2021 there were a number of calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog trespass, stray cats and kennel inspection.

It can't be stressed enough how important it is to keep your pets contained. When a call about an animal hit by a car, a vast majority of the time the animal dies at the scene or has to be euthanized. It is traumatizing to the driver of the car and upsetting to the pet owners. Loose pets also create a danger to drivers. Please don't assume your pets aren't leaving your yard. Take steps to make sure they can't get into trouble.

Animal abuse and neglect can be prosecuted to the fullest extent of the law. By state law, you must provide food, water, shelter, medical attention and clean living conditions to your animals. If you can't take care of your animal, find it a home that can take care of it. That is the best solution for you and the animal. The alternative is having your pet taken away from you and possible jail time for you.

There have been calls about barking dogs. Dog owners need to be considerate of their neighbors. If you hear your dogs barking, speak to them. It may be necessary to bring them inside or invest in an electronic control. Neighbors need to be a little more understanding. It is understandable that dogs bark, but also understand that people do not want to listen to a neighbor's dog barking.

Dog licensing is another issue. State law requires all dogs to be licensed within 10 days of becoming 6 months old and then by January 31 of each subsequent year. The license itself is relatively inexpensive but the penalties for not licensing your dog are stiff.

Respectfully Submitted,

Theresa M. Clair
Deputy Clerk



HOLBROOK RECREATION COMMITTEE REPORT

FEBRUARY 2021

The Holbrook Recreation Committee is continually committed to enabling the children and adults in our communities to engage in sports and activities. We have continued to support the programs previously offered while also supporting growth of new programs.

Our committee members met for a meeting in February 2020 and then virtually during this past year's Covid-pandemic and have continued to ensure that all decisions are made in a process that reflects the best opportunities for our community members and their families.

Our Director, Tom Smith, continued overseeing both our winter and limited summer programs with assistance and volunteer parents at events. We have also had Jaime Pangburn and Carson Kelley continue in their roles as directors of our Ski & Snowboard Club.

Farm League, Tee Ball and Softball were not held due to Covid Restrictions.

Fall Soccer: Our Soccer Program did run on a limited basis at Holbrook with strict rules to ensure Covid restrictions were followed. Participants wore masks at all times, brought their own water bottles and soccer balls. All participants waited in their cars until their group was called to the field. We are very proud of all the coaches and helpers along with the children who enjoyed the program even with the restrictions. A port-a-potty was donated for use by a local business, Whitmore Construction. Soccer registrations had an amazing **57** kids participating.

Shooting Stars Basketball for students ages 5 through 8 years old was held at Eddington school. Last year we began in February with 57 students registered. These students were taught drills for offense and defense and then played scrimmages. Unfortunately only a few weeks were held before everything was shut down due to Covid. We are thankful to our faithful volunteer organizer Nichole Girard along with Tommy Tardiff who recruited helpers again which ensured the success of the program. Nicole has recently notified us that she is resigning and will not be in charge when we are able to start once again. There will not be Shooting Stars this year.

Cheering was organized by Samantha Hammond and the Rec Committee members continued to hear rave reviews of cheerleaders; they had been cheering at the boys' Pee Wee Basketball games and were enjoyed by all.

Pee Wee Basketball Pee Wee Basketball Program was not held last year or this year due to Covid restrictions and the gyms being used for school use full time.

Holbrook Ski & Snowboard Club was held last season and is being held again this year with sign-ups and registrations. We had Holbrook Rec continuing to supply the bus(es) for the participants from Holbrook, Dedham, Holden and Eddington Schools (along with equipment) to

Hermon Mountain. We have two 4-week sessions scheduled for ski/snowboard time, lessons and/or equipment rental through January, February and March. There were over 100 total student-participants in the 2 sessions last year, with participants this year limited due to Covid restrictions on our buses. We have participants in Kindergarten through 8th Grade including some home school students from our towns.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular addition and we thank Jaime Pangburn and Carson Kelley for their dedication along with the parent volunteers and the bus personnel for their support of this opportunity for our students! As they say continually, *this is getting our children out of the house, into the fresh air, and this is a win for everyone!*

Outdoor Club - New this year is an Outdoor Club; each day students stay after school on their school's day for outdoor adventures. Mondays are at Eddington School, Tuesdays are at Holden School, Thursdays are at Holbrook School and Fridays are at Dedham School. We have hired a college student who is organizing with assistance and coordination from Jaime Pangburn. The adventures have included skating, sledding, and capture the flag. Donations have been given toward purchasing skates to be used for this club, sleds have been purchased, and many parents have volunteered their time to assist each afternoon. This has given our students another activity to ensure they are enjoying the outdoors and being active even during our Covid restrictions.

Respectfully submitted,

Tina Ferrill

Tina Ferrill, Rec Committee Chair

"We would Appreciate Your Support"
Request for Committee and
Board Members

It is sometimes very difficult for the Board of Selectmen to find individuals who are interested in donating their free time and expertise to serve on the numerous committees and boards, which are part of the administrative process of this community.

In order to have a cross representation of as many ideas as possible of individuals of this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board which you are interested in serving on and fill out the application on the next page and return to the Town Office or e-mail your information to the townofeddington@roadrunner.com.

We appreciate your interest and cooperation.

I would be interested and would like to serve on the following committees or boards when a position is available:

- | | |
|--|---|
| <input type="checkbox"/> Planning Board | <input type="checkbox"/> Recreation Committee |
| <input type="checkbox"/> Board of Appeals | <input type="checkbox"/> Cemetery Board |
| <input type="checkbox"/> Scholarship Committee | <input type="checkbox"/> Fence Viewer |
| <input type="checkbox"/> Surveyors of Lumber | <input type="checkbox"/> Surveyors of Wood and Bark |
| <input type="checkbox"/> Election Clerk | <input type="checkbox"/> Veteran's Monument Committee |
| | <input type="checkbox"/> Comprehensive Plan Committee |

Full Name _____

Address _____

Signature _____ Date _____

Phone # _____

Email _____



Town of Eddington

906 Main Road Eddington, Maine 04428

Eddington Board/Committee Applicant Questionnaire

The Town of Eddington is very pleased you are considering a position on a Town of Eddington Board or Committee. At times the work of a board can be difficult and time consuming. It is important those joining a board know the commitment they are making.

The purpose of this questionnaire is to help the Town of Eddington Selectmen determine if an applicant understands the commitment and the scope of being a member of a Town of Eddington Board or Committee. Please answer each question in a brief yet complete manner.

Name: _____ Phone Number# _____

Address: _____

Board or Committee being applied for: _____

Do you?

___ own a home in Eddington ___ own land in Eddington ___ rent a place to live in Eddington

What is your occupation? _____

Why are you interested in becoming a member of the Eddington _____ committee/board?

In your opinion, what is the scope of a town's _____ committee/board?

Briefly describe your experience work with ordinances or state regulations.

Are you able to commit to minimally 2 meetings each month and when required, complete work needed outside of meeting dates and times (occurs only during large projects)? ___ Yes ___ No

Applicant Signature

Date

Eddington Historical Society Report 2021

The Eddington Historical Society goals and objectives are to collect and preserve items, biographies, pictures, programs, events, account books and manuscript material which illustrates the past and present history of Eddington. Our main goal now is to have a permanent place to store and display Eddington's historical collection. Our purpose is to preserve artifacts and educate children and adults about the historical importance of Eddington in the growth of the State of Maine. Eddington Historical Society meetings are on the third Sunday of each month at 1:00 pm in the Town Office meeting room.

The "Spring Bazaar" will be on June 26th on the Eddington Town Office lawn from 10:00 am – 2:00 pm. There will be tables for "Silent Auction Items" from Eddington businesses, White Elephant items, food, crafts and area vendors. Thank you to all active members who support our meetings and events. Please look at the Historical Society Display case on your right as you enter the Town Office. Come help us grow as we gather historic information and share it with future generations. We look forward to hearing your stories and ideas as we share Eddington's great history.

If you want to become a new member of the Historical Society or need to renew your membership, please complete this membership card and mail it or bring it to a meeting.

Respectfully submitted,

Margaret Dougherty, President

Sylvia Decker, Vice-President, Margaret Joyal, Secretary, Lou Higgins, Treasurer

.....

EDDINGTON HISTORICAL SOCIETY MEMBERSHIP CARD

Name: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

1 Year Membership: \$10.00 _____

Lifetime Membership: \$50.00 _____

Donation to building fund: _____

Eddington Historical Society, C/O Eddington Town Office, 906 Main Rd., Eddington, ME 04428



1387 Main Road (Rt. 9) P.O Box 306
East Eddington, ME 04428



Eddington – Clifton Civic Center

The chain to denote strength from unity — the darkened portions of the chain spell out ECCC

April 2, 2021

To the Town of Eddington Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the support that the Town of Eddington has shown to the Hall for many years. Your support is vitally important. We once again ask for your support as you vote regarding your town budget for 2021 - 2022. The Board of the ECCC respectfully requests a donation of \$2,000 from the Town of Eddington. This contribution will help us, as in years past, to meet our annual operating budget and additionally help us as we raise money to continue the work needed to realize our goal of making the Eddington Clifton Civic Center (Comins Hall) easily usable year round by becoming more energy efficient while also maintaining this 142 year old grand meeting place.

When we made our request in May of 2020 we reported on the accomplishments of the 2019 year and that we were looking forward to our usual fundraising schedule. Already we worried in April that it was not to be. Life had sort of stopped. Little did we know just what a challenging time lay ahead for all of us. COVID 19 and keeping each other and our community safe changed everything.

We, the Board and members of the ECCC, had to decide what we would do. Any traditional fundraisers such as suppers, concerts, and yard sales were out of the question. And no one would be renting the Hall for reunions, weddings, baby showers, or birthdays. Even civic groups who met at the Hall could not gather because of numbers and distancing restrictions. What to do?? No matter what our level of income the inspection fees, permits, regular upkeep, tax, insurance, electricity, oil, gas, and water bills still had to be paid.

We met the challenge in multiple ways. Thanks to support in the budgets of the towns of Clifton and Eddington we had a start. How to replace the supper income? - Drive up Pie and Bean Hole Bean Sales. Then Moe's Original BBQ adopted us for a day. We held our Ice Cream Social at Parks Pond (with plenty of distance). We held a summer long raffle with two terrific hand made prizes. In September we did our Smothered Beef Supper as a take away meal & cake sale. We held our Wreath Fundraiser Sale for a 2nd year – and sold 270+ wreaths! And the community... The people from all around the area who dropped off their returnables at our bottle shed, who said "Keep the change" when picking up pies or beans, and who sent us checks to help us out... Thank you to *everyone*.

Now it is 2021 and life, while still a bit different, is moving on. We look forward to getting to work on grant writing and fundraising for the next big project: replacing the rear ring beam of the original Hall structure. We will also need to keep up with regular repairs. To raise funds we will hold Pie and Bean Hole Bean sales (drive up again), welcome one and all to our Ice Cream Social, hopefully be able to do at least two suppers as take away, decorate and sell even more wreaths, and once again welcome celebrants of life's milestones. We are also looking into several other fundraising events.

Most of all we look forward to welcoming back Grange #301, Airline ATV Club, Hopkins Pond Association, Chemo Pond Lake Association, Chemo Pond camp Association, and the Eddington Historical Society. We also hope to have new groups make use of the Hall. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events.

We hope that you agree that the ECCC is a special shared resource and worthy of your contribution toward our ongoing restoration and preservation work.

Eddington-Clifton Civic Center Board of Directors
Susan A. Dunham Shane, President

Sue@Cominshall.org

TRASH AND RECYCLING

REGULAR DOMESTIC HOUSEHOLD WASTE is picked up weekly on Fridays. Trash should be in heavy-duty trash bags or covered containers and be roadside by 7:00 am each Friday to ensure pickup. Containers should not weigh more than 40 pounds. (Pieces of carpet must be cut into 4-foot sections, 1 tire not on a rim, aerosol cans that are empty, opened-dried-out cans of latex paint, and regular alkaline batteries are also accepted in the weekly pickup.) (Furniture, leaves, grass and branches are not accepted) Our Trash and Recycling are currently picked up by Pine Tree Waste.

SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP can be taken to Pine Tree Transfer and Recycling and Brewer Transfer Station. You do not need a permit.

Please call first to verify hours, rates and items accepted as they are subject to change.

Pine Tree Transfer and Recycling, 368 Emerson Mill Road, Hampden, Maine, 862-4200. (They are no longer a Landfill and do not accept all the items they used to) They accept demolition and/or regular debris, scrap metal, white goods, furniture, shingles and small tree stumps. Their hours are Monday through Friday from 7:30 am to 4:30 pm and Saturday from 7:30 am to 12:00 pm. Closed All Sundays. The cost is \$142.00 per ton, prorated for most items, except for shingles that are \$96.00 per ton No food waste. There is a sheet from Pine Tree at the Town Office listing the items accepted and not accepted.

All loads must be secured with tarps or coverings and tied in place. Entering and leaving residents must drive onto the scales (center lane) to weigh in and out and must pay the tipping fee. At the railroad track, entering and leaving traffic must stop, look both ways, and listen for train whistle before crossing. After crossing the railroad track, follow the signs to the appropriate dumping area. **PLEASE! Children must remain in vehicle.** No dump picking is allowed.

Brewer Transfer Station and Landscape Products, 198 Dirigo Drive, Brewer, ME 04412, 899-4000. Hours: Monday-Friday 7:00-4:30, Saturday 8:00-Noon

They accept many items that will not be taken with your regular trash. Such as: Mattress (includes box spring) \$20.00 – Commercial tires \$25.00 Appliances \$10.00 each – Appliances with Freon \$12.00 – Minimum Charge, 300 pounds and under (and small items not weighed) \$20.00 – They also have 15 yard and 30 yard Roll-off Containers available, Delivery fee (within Bangor-Brewer Lines) \$90.00 - Transportation \$175.00 – Disposal Fee \$127.00 per ton - Container Rental Fee \$3.00 per day. Please call them for any changes in prices or hours of operation.

They also sell Mulch, 2" minus stone, 3/8 stone dust, 1 ½ crushed stone, 3/8 pea stone, ¾ stone, crusher dust, Loan, Regrind by the yard and Seafood compost by a 50 pound bag. They deliver to Bangor, Brewer and Holden for \$75.00 and all other surrounding towns for \$90.00. Call for prices.

UNIVERSAL WASTE items will not be accepted in your regular trash, but are not considered hazardous waste. There is currently not a business in the area that accepts Universal Waste. Keep an eye out for the Challenger Learning Center holding an Electronic Waste Collection. You can take any of these items to their collection and they just ask for a Donation.

Universal waste items are:

Copiers/Printers/Scanners	Game Consoles	Televisions	Microwaves
Computer Peripherals	Fax Machines	Typewriters	Lead batteries
Mercury Thermostat/Thermometers	DVD/VCR Players	Florescent Bulbs	PBC Ballasts

HOUSEHOLD HAZARDOUS WASTE items will not be accepted in your regular trash or at the Pine Tree Landfill or Brewer Transfer Station.

Household Hazardous Waste items are:

Oil based paint	Transmission Fluid	Liquid mercury	Varnish
Turpentine	Old Gasoline	Used Antifreeze	Linseed Oil
Brake Fluid	Paint Remover & Thinners	Chemical Fertilizer	Pesticides

There is no longer a yearly Household Hazardous Waste Day offered in Bangor. You can call Pesticide Control at 287-2731 to find out when they are having a collection in our area. You can find more information at Maine.gov/Board of Pesticides Control/obsolete pesticide collection.

RECYCLING

There currently is not a recycling program available in the area. All of our trash and recyclables are currently going to PERC in Orrington. If Fiberright reopens in Hampden, the facility may again separate items for recycling and producing pulp engineered fuel and renewal gas. We will keep you informed as to any changes in the current system.

If you would like to learn more about a program in which you can recycle many items by boxing them up, printing off mailing labels and mailing them free of charge, go to teracycle.com.

COMPOSTING

Composting your yard waste (leaves and grass) and food scraps will create rich fertilized soil that you can use to plant your vegetables or flowers into. Up to a third of all the rubbish that's thrown away each year could be transformed into compost. Just think what a reduction to the amount of rubbish being sent to landfill or PERC we could make if we all composted this waste at home! We participate in a program in which we purchase compost bins for \$41.00 each and Kitchen Pails for \$10.50 and sell them for the same price. We have a bin and pail on display at the Office. You do not have to purchase one of these containers to participate. Many people make their own Compost Bins. More information about composting is available at the State Planning Office website at www.recyclemaine.com and many other websites online. After 6 – 12 months all this waste could turn into a fantastic free nutritious fertilizer for your flower beds, vegetable plots, hanging baskets and patio planters.

Compost these:

Egg Shells & Boxes
Fruit & Vegetable waste
Coffee Grounds
Teabags

Brown paper bags
Scrunched up newspaper
Toilet roll tubes
Leaves and Grass

Don't compost these:

Meat
Cooked vegetables
Dairy products
Dog or cat poo

Tips for top compost:

- 1) Have a caddy in the kitchen to help you get into the composting habit.
- 2) Get a good mix of 'greens' (vegetable peelings) and 'browns' (scrunched up cardboard)
- 3) In your compost bin, try to create alternating layers of greens and browns – this will help create air pockets for the microbes that break the material down to breathe, and that speeds up the rotting process.
- 4) You can add even more air by occasionally mixing the compost in the bin with a fork or broom handle.
- 5) Keep it up for 6-12 months, and you'll have beautiful, rich compost to improve the soil on your plant or vegetable beds – and all for free!
- 6) If your compost bin is becoming a restaurant for local wildlife, sprinkling red pepper flakes around it may help to keep your visitors away.

NEW OR REUSABLE BUILDING SUPPLIES & APPLIANCES

Habitat for Humanity of Greater Bangor, (992-0704) 378 Harlow Street, Bangor, Me 04401

A Program of Habitat for Humanity, the ReStore accepts donations of new or reusable Building supplies, furniture and appliances from individuals, contractors and businesses. The ReStore then sells these items at discount prices to the general public. Proceeds help fund new Habitat home construction for local low-income families.

The Habitat ReStore may be able to help you. If you donate, you earn tax deductions, help the environment by diverting reusable materials from area landfills and best of all, help build homes for families in your community. As a customer, you could save 50% and more off retail prices on home improvement materials of all kinds. Get more information on line at www.HabitatBangor.org.restore or follow their Facebook page, Habitat Store, where they post incoming donations.

Store Hours – Open to the Public: Tuesday – Saturday: 9:00 am to 4:00 pm

Donations accepted during business hours: Tuesday – Saturday: 9:00 am to 4:00 pm

Here are some examples of the kinds of things they will take:

Lumber(no nails)	Plumbing & Bathroom Fixtures	Windows/Doors(no cracked/broken glass)
Tools	Electrical Fixtures & Hardware	Flooring/Tiles(no broken or with grout)
Latex Paint	Kitchen & Bathroom Cabinets	Working Appliance(10 yrs/newer-cleaned)

****They will not take mattresses, box springs, clothing, linens, TVs or computers, storm doors, single-pane windows, mini or vertical blinds, furnaces or baby related items. Please call them if you have any questions.****

MISCELLANEOUS DISPOSAL/RECYCLE ITEMS

If you have other items to dispose of that are not addressed on this list, please contact the Town Office at 843-5233 and we will look into it for you

CELL PHONES AND OTHER GENERAL ELECTRONICS

You can turn in your old cell phones to the Bangor Police Department, 947-7382, at the front counter at 240 Main Street, Bangor. They will distribute these phones to homeless, needy or battered women in the area. You can get a receipt for your donation from them. Best Buy, 45 Bangor Mall Blvd, Bangor, 942-3434 will also accept cell phones. Best Buy, 942-3434, also accepts electric cords, keyboards, and most electric items. You can check their website for a complete list of items they accept at no charge. (TVs and computer monitors have a \$25.00 fee)

CFL BULB RECYCLING

You can now bring your used (unbroken) CFL bulbs to any participating store for free recycling. Note: CFL bulbs must be recycled and cannot be disposed of in the trash because they contain small amounts of mercury. Aubuchon, Lowe's and Home Depot all participate in the program and will accept used bulbs. For more information on mercury-added light bulbs, go to lamprecycle.org or maine.gov/dep/helpmecycle.

FIREWORKS

Completely submerge fireworks in a large bucket of water and soak until thoroughly saturated. This may take 15 minutes for small fireworks or as long as overnight for larger one. Double wrap the completely soaked fireworks in plastic wrap or two plastic bags so they do not dry out. Place the double-bagged fireworks in the household trash or take them to your local solid waste facility.

If you plan to store unused fireworks that have not yet expired, keep them in a cool, dry place such as a garage and out of the reach of children. Never place fireworks on top of an electrical appliance, such as a refrigerator or freezer. The appliance could be struck or damaged through extreme weather events such as lightning or power surges, resulting in the possible ignition of the fireworks.

For more information on safe fireworks handling and disposal, please contact the State Fire Marshal's office at (207) 626-3880 or (207)626-3870 or the Maine DEP Division of Materials Management at the nearest regional office. 38

INK CARTRIDGES

Staples Office Supply Stores (947-9225) 180 Bangor Mall Boulevard, Bangor, ME at no charge.

LEAVES OR GRASS

This may be a good time to consider composting these along with food scraps to create your own fertilizer for future planting.

MISCELLANEOUS METALS, APPLIANCES, VEHICLE BATTERIES, ETC:

Libby's Salvage (991-0245) 304 Main Road, Eddington, ME - No charge for metal items, sheet metal, iron, copper, aluminum, tin, metal appliances (unless they have freon and then there is a \$15.00 charge to be paid at the Town Office), drums and barrels and vehicles. (1995 and newer must have the title) No Tires will be accepted. Please call to set up a time and get instructions on where to drop items inside the gate. Items should not be left outside the gate!!!!

Lakeman and Sons (989-2780) 134 Levensellar Rd, Holden, ME – They buy anything metal: Aluminum - Brass - Copper Pipe - Metal Door Knobs - Hinges – Locks – Keys – Extension Cords – Christmas Tree Lights - Metal Fencing – Soup Cans/Cat&Dog Food Cans(must be clean) – Washing Machines – Dryers – Stoves – Hot Water heaters – Metal Screen Doors – Microwave Ovens – Toasters – Pots – Pans – Silverware – VCR's – Computer Parts – Satellite Dishes – BBQ Grills – Lawn Movers – Rototillers – Weedwackers – Chain Saws – Bicycles – Snowmobiles – Automobile Battery's – Metal Gas Cans (must be empty) – radiators – Rims without tires – Cars – Trucks – Vans (2000 & up must have title)

They accept but do not pay for: Refrigerators – Propane Cans – Air Conditioners. Call for more information

MOTOR OIL

Advanced Auto (989-8999) 1 Vista Way, Brewer-only motor oil or transmission fluid-5 gallon limit-no charge

Autoworks (843-5757) - 1328 Main Rd, Eddington – (will also recycle kerosene, heating oil, and some gas) will not accept anything contaminated by water or antifreeze – no charge

PAINTS, LATEX AND OIL BASED

Aubuchon Hardware (989-5669) 484 Wilson Street, Brewer, ME

Color Concepts (942-9625) 840 Hammond St, Bangor, ME

Sherman Williams (942-8119) 625-B Broadway, Bangor, ME

Labels must be on the containers and they cannot be leaking. Please call the business before you take items in for any further instructions. For more information go to paintcare.org. (Opened-dried-out cans of latex paint can be disposed of in the regular household trash.)

PLASTIC BAGS

Walmart in Brewer and Hannaford in Brewer both have containers for plastic bags. Plastic bag recycling bins are not just for plastic shopping bags. Many types of thin, flexible plastic are accepted. An easy way to tell if a plastic film can go in the bin is to see if it is labeled with a #2 or #4. **The important point to remember is that in order to be considered recyclable, all items must be EMPTY, CLEAN and DRY.**

All the following items are OK to recycle in the plastic bag recycling bins located at retail stores:

- | | | |
|--|--------------------------|-------------|
| • Plastic grocery and retail bags | Dry Cleaning Bags | Bread Bags |
| • Zip Lock & other reclosable bags | Newspaper Sleeves | Ice Bags |
| • Mattress bags | Produce Bags | Pellet Bags |
| • Furniture Wrap | Cereal Bags | Bubble Wrap |
| • Case over-wrap (diapers, toilet paper, etc.) | Stretch film/pallet wrap | Salt Bags |

Some plastics require a bit of preparation before being placed in the recycling bin. For example, when recycling wood pellet bags, the top of the bag should be cut off completely, and the bag should be turned inside out and shaken thoroughly to ensure that the bag is empty. Plastic bags used to hold bread or other food items may also need to be shaken out to remove any crumbs. Please note that any film or bags labeled as compostable, pre-washed salad mix bags, and frozen food bags are NOT acceptable.

PROPANE TANKS

Lakeman and Sons (989-2780), 134 Levensellar Road, Holden, ME will accept small propane tanks. Give them a call to see if they have any special rules in regards to propane tanks.

RECHARGEABLE BATTERIES The following businesses accept rechargeable batteries:

Lowes, (299-9039)-3 Arista Drive, Brewer, (Small equipment & tool rechargeable batteries)

Best Buy, (942-3434) 45 Bangor Mall Blvd, (General electronics & rechargeable batteries)

For more information go to call2recycle.org.

SMOKE DETECTORS

Some smoke detectors have a label on them, which states that the detector contains radioactive material and should not be disposed of in your regular trash. First check the detector for a phone number or address of a disposal service or the manufacturer who can be contacted for further instructions on disposal. If there is no information available, wrap the detectors separately and dispose of it in your regular trash. (the radioactive material in the detector would only cause concern if there were a large number of detector.)

VEHICLE LICENSE PLATES

Any unused or expired license plates can be returned to the Town Office and we will return them to the State of Maine Bureau of Motor Vehicles where they will be recycled.

Miscellaneous School Fundraising items to save!!!

Various Businesses and Organizations offer Fundraising Programs for students that allow the schools to purchase educational items. The collected items can be dropped off at the Eddington Elementary School or the Town Office.

Box Tops 4 Education:

Eddington Elementary School is collecting Box Top Coupons from participating products such as General Mills Cereals, Pillsbury and Yoplait refrigerated items, Betty Crocker, Old El Paso and "Helper" meals and sides, Pillsbury, Green Giant and Totino's frozen items, Betty Crocker and various brands of Fruit Snacks, and Bisquick and Betty Crocker Baking Items. The Box Tops can be dropped off at the Eddington School or Town Office. There are also Collection Sheets available if you want to keep track of your box tops and turn them in on the sheet. **A complete list of products is available at the School, Town Office or Online at www.boxtops4education.com**

Hannaford Helps Schools

From September through November of each year, Hannaford Supermarkets offer a program to help schools raise money. Whenever you purchase at least 3 eligible General Mills products, you will automatically receive "Hannaford School dollars" with you cash register tape at checkout. The more you buy at one time, the greater the "dollars" value. Just send your "Hannaford Dollars" to the Eddington School by the first week of December and they can turn them in for cash. For more information, check their website at www.hannaford.com.

If you would like more information about any of these programs, contact Tina Ferrill at 843-6010 or email her at tferrill@rsu63.org.

**STATE OF MAINE, TOWN OF EDDINGTON
OFFICIAL BALLOT JUNE 8, 2021 MUNICIPAL & REFERENDUM ELECTION**

Shawna Hinkley,
Town Clerk, Town of Eddington

INSTRUCTIONS TO VOTERS

Make a cross (X) or a check mark (√) at the left of the name of the candidate for whom you wish to vote. To have your vote count, do not erase or cross out your choice. If you make a mistake, ask for a new ballot. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person who does not appear on the ballot by writing it in the proper blank space and filling in the proper box.

SELECTMEN 3 YEAR TERM VOTE FOR ONE (1)

- ☐ CARREIRA, MARK
- ☐ _____
Write in

SCHOOL BOARD DIRECTOR 3 YEAR TERM VOTE FOR ONE (1)

- ☐ BIGNEY, TRACY
- ☐ _____

SCHOOL BOARD DIRECTOR 1 YEAR TERM VOTE FOR ONE (1)

- ☐ PANGBURN, JAIME
- ☐ _____
Write in

WARRANT FOR TOWN MEETING

STATE OF MAINE

PENOBSCOT, SS

To: Theresa Clair, Deputy Town Clerk, in the Town of Eddington, in the County of Penobscot:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 8th day of June A.D. 2021, at 8:00 a.m. then and there to act on Articles one (1) and two (2), then to adjourn and reassemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 15th day of June A.D. 2021 at 6:00 p.m. then and there to act on the remaining Articles.

ARTICLE 1. To choose a moderator to preside at said meeting.

ARTICLE 2. To elect officers by secret ballot as follows:

Selectmen – One 3-year term

School District Director – One 3-year term

One 1-year term

NOTE: The polls for voting will be open Tuesday, June 8th, 2021, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 6:00 p.m. Tuesday, June 15th, 2021, at which time the Moderator will call the meeting to order at the Eddington Municipal Building, for the purpose of transacting further business on the remaining Articles.

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 2021 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

ARTICLE 4. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 2/12 of the budgeted amount in each budget category of the annual budget during the period from July 1, 2021 to the annual town meeting should the annual town meeting not be held in June before the books close on June 30th, 2022.

ARTICLE 5. To see if the Town will authorize the Selectmen to appoint, on behalf of the Town, any and all necessary town officers required by law and not chosen at said meeting.

ARTICLE 6. To see if the Town will fix a date when taxes will be due and payable, and see if the Town will fix a rate of interest to be paid on all taxes unpaid after said date.

RECOMMENDED: 6%

Taxes are due upon completion of the tax commitment. Half due October 30th or thirty (30) days after commitment date and the other half due March 31st. Interest on unpaid 2021 taxes will start on November 1, 2021 and April 1, 2022 or thirty (30) days from commitment, whichever is later.

ARTICLE 7. To see if the Town will vote to fix a rate of interest to be paid on abated taxes.

RECOMMENDED: 4%

ARTICLE 8. To see if the Town will vote to authorize the tax collector or the treasurer to accept payment of real estate and personal property taxes before the commitment date.

ARTICLE 9. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper and town website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen shall allow the immediate previous owner or heirs (one generation or as deemed reasonable by the Board of Selectmen) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees.

ARTICLE 10. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to five year contracts. (Example: trash & recycling, snow removal, cemetery mowing.)

ARTICLE 11. To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant applications and contracts and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes with the understanding that no grant that requires longer than two years financial commitment will be accepted unless approved at a Special Town Meeting.

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to make transfers and disbursements from Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year should the Town receive a grant or grants requiring matching funds?

ARTICLE 13. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of money and personal and real property to the Town and to appropriate such gifts for such public purposes as the Selectmen deems to be in the best interest of the Town.

ARTICLE 14. To see if the Town will vote to authorize the Board of Selectmen to appropriate and expend Reserve Funds available in the carryover accounts for General Road Maintenance, Major Road/Bridges, F.D. Equipment, Municipal Building and Municipal Office.

(Explanation: This would authorize the Board of Selectmen to approve expenditures for roadwork, building & equipment repairs, and unexpected purchases from existing reserve accounts, for the same category or line item. Thus, eliminating the need for a Special Town Meeting(s) to spend reserve funds only. For instance, if we have \$150,000 in the Major Roads/Bridges Account, the Board of Selectmen would have to schedule a Special Town Meeting to spend this money to repair a road.)

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$87,016.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$386,765.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$424,900.00 for HIGHWAYS. Plus State Highway Funds.

Recommended by Board of Selectmen

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$603,551.00 for PROTECTION. Plus Northern Light Ambulance Reimbursement Funds, any grant funds and Clifton Fire Contract funds not appropriated towards the fire truck bond payment.

Recommended by Board of Selectmen

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$197,946.00 for HUMAN SERVICES. This includes \$10,000.00 towards a Bulky Waste Clean-up. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

ARTICLE 20. To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2021-22.

Recommended by Board of Selectmen: \$7,500.00

(Explanation: The creation of some form of contingency account can often avoid the necessity for calling for a special town meeting during the year when relatively minor issues can be resolved with the expenditure of minor sums.)

ARTICLE 21. To see if the Town will vote to use the following source of funds to reduce the Town's 2021-22 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$527,000.00**

REVENUE FUNDS	2019-2020	2020-2021 Expected Income	2021-2022 Proposed
Excise Taxes	\$428,917.03	\$465,000.00	\$450,000.00
Miscellaneous Fees & Income	\$36,831.50	\$35,000.00	\$35,000.00
Supplemental Taxes Collected	\$76,938.42	\$2,500.00	\$2,500.00
Interest	\$31,262.50	\$20,000.00	\$20,000.00
Unexpended Department Balances	\$0.00	\$5,000.00	\$5,000.00
Unexpended Overlay	\$16,242.93	\$15,000.00	\$15,000.00
TOTAL	\$590,192.38	\$542,500.00	\$527,500.00
Revenue Appropriated	\$530,000.00	\$514,000.00	\$527,500.00
Revenue Sharing	\$165,554.53	\$200,000.00	\$215,000.00
Homestead Reimbursement	\$97,763.00	\$160,000.00	\$160,000.00

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$68,501.00 for the Municipal Building Bond payment.

Recommended by Board of Selectmen

ARTICLE 23. To see if the Town will vote to raise and appropriate \$56,000.00 for the CAPITAL IMPROVEMENT ACCOUNT (a continuing account)

Recommended by Board of Selectmen

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$19,000.00 for Fire Truck Bond payment. Plus \$26,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

ARTICLE 25. To see if the Town will vote to raise funds matching money raised by the Historical Society in the fiscal year July 1, 2021 to June 30, 2022 for the Historical Society Building Fund up to \$5,000.00 . Funds to be held in a Reserve account by the Town until property is acquired. (Explanation: For every dollar raised by the Historical Society towards the Building Fund in the fiscal year the Town will match up to \$5,000.00)

ARTICLE 26. To see if the Town will vote to adopt the Amendments to the Zoning Ordinance, with the exception of Section 2008.2.13.1 Minimum Setbacks. (changes to Section 2008.2.13.1 Minimum Setbacks was voted down 3-1 by the Board of Selectmen.) A copy of proposed changes is available at the Town Office.

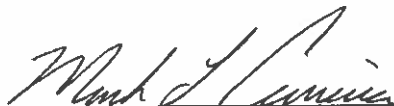
Recommended by Board of Selectmen & Planning Board

ARTICLE 27. To see if the Town will vote to adopt the Amendments to the E911 Addressing Ordinance. A copy of which is available at the Town Office.

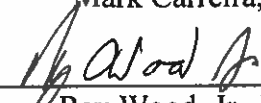
Recommended by Board of Selectmen & Planning Board

ARTICLE 28. Adjournment.

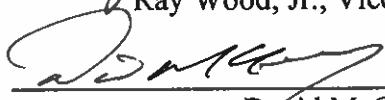
**GIVEN UNDER OUR HAND THIS
18th DAY OF May 2021.**




Mark Carreira, Chairman



Ray Wood, Jr., Vice-Chair



David McCluskey

Pamela Chapman


Deana Doughty

Eddington Board of Selectmen

GENERAL GOVERNMENT ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Selectmen	6,200		6,200	0	6,200	0
Planning Board\$\$	3,880		2,471	1,409	3,880	0
Elections	2,800		2,800	0	3,000	200
Bd of Assessors	950		950	0	1,000	50
Assessors Agent	37,786		37,786	0	37,786	0
Assessors' Expense	150		150	0	150	0
Mapping, Reval\$	25,000		7,416	17,584	35,000	10,000
Total	76,766		57,773	18,993	87,016	10,250

\$Transferred to Mapping/Revaluation Reserve \$17,584

\$\$Transferred to Surplus \$1,409

ADMINISTRATIVE

SALARIES & EXPENSES ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Office Supplies**	3,000	117	2,752	365	3,000	0
Postage	2,250		2,000	250	2,250	0
Deed Copies	350		233	117	350	0
Lien Rcd & Disch.***	1,200	2,278	3,478	0	1,200	0
Legal Notices/Ads	1,500		734	766	1,000	-500
Printing	1,800		1,033	767	1,500	-300
Miscellaneous	600		155	445	600	0
Profession/Legal\$	10,000		2,642	7,358	10,000	0
Town Manager	75,000		33,190	41,810	60,000	-15,000
Office Salaries	109,587		109,587	0	111,800	2,213
Retirement	9,540		4,812	4,728	9,700	160
Code Enforcement****	28,352	3,685	30,975	1,062	29,000	648
Town Officials Exp.	1,200		1,200	0	1,200	0
Workshops	1,500		1,107	393	1,500	0
Income Protection	2,500		1,143	1,357	2,500	0
Health Insurance	40,874		26,845	14,029	27,250	-13,624
FICA	14,121		11,205	2,916	13,200	-921
Building Maint. & Repairs*	20,000	35,704	55,704	0	15,200	-4,800
Municipal Mowing					4,800	4,800
IT Computer	15,000		14,767	233	15,000	0
Utilities	29,000		26,894	2,106	29,000	0
Insurance	13,123		12,798	325	13,500	377
Pub. Official Ins.	5,500		4,611	889	5,500	0
Unemployment Tax	200		432	-232	865	665
Auditor	7,650		7,650	0	8,000	350
Dues	3,050		2,982	68	4,600	1,550
Computer Lic Fees	14,250		13,332	918	14,250	0
Total\$\$	411,147	41,784	372,261	80,670	386,765	-24,382

\$Transferred to Legal/Professional Services Reserve \$7,358

*Transferred from Municipal Building Reserve \$35,704

**Transferred from Office Reimbursement \$117

***Transferred from Lien Costs \$2278

****Transferred from CEO Insurance \$3685

\$\$Transferred to Surplus \$80,670 Remaining Balance Net

HIGHWAYS ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Winter Maint.\$	129,900		129,332	568	129,900	0
General Maintenance*\$	175,000	11,292	106,614	79,678	125,000	-50,000
Major Rds & Bridges	50,000		50,000	0	50,000	0
Road Loan Principal\$\$\$		750,000	118,075	631,925	0	0
Road Loan Payment	50,000		50,000	0	120,000	70,000
Total	404,900	761,292	454,021	712,171	424,900	20,000

*Transfer from State Highway Funds \$11,292

\$Transferred to Town Road Reserve \$79,678

\$\$Transferred to Surplus \$568 Remaining Balance Net

\$\$\$ Road Loan Balance \$631,925

PROTECTION ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Animal Control*\$\$\$\$	5,500	412	5,769	143	5,500	0
Pen. Co. S.O. Con.	94,363		94,363	0	98,138	3,775
F.D Operations**	33,875	8,482	42,357	0	41,975	8,100
Call FF Comp	40,000		29,675	10,325	40,000	0
Full Time Comp	92,265		89,609	2,656	141,100	48,835
Retirement	10,050		8,266	1,784	20,500	10,450
Health Insurance	44,049		44,049	0	57,850	13,801
Vacation/Sick Pay	3,150		3,150	0	5,050	1,900
FICA	13,100		12,253	847	21,100	8,000
Perdiem Coverage	21,672		21,628	44	41,200	19,528
Fire Fighter/EMT Training\$	5,000		2,503	2,497	10,000	5,000
Fire Chief	20,600		20,600	0	23,278	2,678
Fire Chief Expense	200		120	80	200	0
F.D. Equipment***\$\$\$	12,500	28,882	36,181	5,201	12,500	0
F.D. Physicals\$\$	1,000		715	285	1,000	0
F.D Insurance	21,210		16,777	4,433	22,000	790
F.D Truck Loan	10,759		10,759	0	0	-10,759
Bangor Water	26,732		26,732	0	28,000	1,268
Brewer Water	31,160		31,160	0	31,160	0
Street Lights	3,000		2,624	376	3,000	0
Total\$\$\$\$	490,185	37,776	499,290	28,671	603,551	113,366

*Transferred from Animal Control \$412

**Transferred from Northern Light Ambulance Reimbursement \$8,865

***Transferred from Clifton Fire Contract \$13,000

****Transferred from Fire Dept Insurance Payments Received \$10,309

****Transferred from Fire Department Reimbursement \$5,190

\$Transferred to Fire Fighter/EMT Training Reserve \$2,497

\$\$Transferred to Physical Testing Reserve \$285

\$\$\$Transferred to Fire Department Equipment Reserve \$5,201

\$\$\$\$Transferred to Animal Welfare Reserve \$143

\$\$\$\$\$Transferred to Surplus \$20,545 Remaining Balance Net

HUMAN SERVICES ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
General Assistance*	5,750	1,390	1,750	5,390	3,000	-2,750
Cemetery Mowing	9,400		9,397	3	9,680	280
Cem/Town Maint\$	14,000		7,730	6,270	10,000	-4,000
Veteran's Mem\$\$	1,500		40	1,460	1,500	0
Road Side Flags	1,000		1,000	0	1,000	0
Task Force Aging	500		500	0	500	0
Historical Society	1,000		1,000	0	1,000	0
ECCC	2,000		2,000	0	2,000	0
Clifton Food Pantry	3,750		3,750	0	3,750	0
Chemo Pond Water					1,000	1,000
Regional Recreation	11,942		11,942	0	7,868	-4,074
Muni Field Rec\$\$\$	2,000		235	1,765	2,000	0
Solid Waste Disp**	60,000	3,253	59,411	3,842	62,000	2,000
Solid Waste Dues	3,000		1,160	1,840	3,000	0
Trash Collection**	81,200	51	81,251	0	79,648	-1,552
Bulky Waste Cleanup					10,000	10,000
Total\$\$\$\$	197,042	4,694	181,166	20,570	197,946	904

*Transferred from General Assistance Reimbursement \$1,390

**Transferred from Municipal Review Committee Dividends \$3,304

\$Transferred to Cemetery/Town Maintenance Reserve \$6,270

\$\$Transferred to Veteran's Memorial Reserve \$1,460

\$\$\$Transferred to Municipal Field Recreation Reserve \$1,765

\$\$\$\$Transferred to Surplus \$11,072 Remaining Balance Net

CAPITAL IMPROVEMENT ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Muni. Building	5,000		5,000	0	10,000	5,000
Muni. Office	3,500		3,500	0	3,500	0
Fire Truck	20,000		20,000	0	20,000	0
Rescue Unit	7,500		7,500	0	7,500	0
Fire Equipment	15,000		15,000	0	15,000	0
Total	51,000		51,000	0	56,000	5,000

MUNICIPAL BUILDING ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Loan Payment	68,501		68,501	0	68,501	0

NEW FIRE TRUCK NOTE ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Loan Payment*	22,500	26,000	48,500	0	19,000	-3,500

*Transferred from Clifton Fire Contract Reimbursement \$26,000

HISTORICAL SOCIETY ACCOUNT	Appropriation 2020/21	Income/ Transfer	Expenses	Balance Remaining	Request 2021/22	Increase/ Decrease
Building Fund Req.*	5,000		5,000	0	5,000	0

*Funds transferred to the Historical Society Building Fund Reserve \$5,000

TOTAL BUDGET AMOUNT

Budget Year	Budget Amount	Increase over Previous Year
2021-2022	1,848,679.00	121,638.00

2020-2021 Total Budget
1,727,041.00

2021-22 Total Budget
Increase: \$121,638

TAXES RECEIVABLE

	<u>2018 TAXES</u>	<u>2019 TAXES</u>	<u>2020 TAXES</u>
Abrans, Frank & Joanne**			1,908.50
Adams, Richard D.**			262.57
Air Cell	562.94	600.05	531.00
April Fool's Inc.**			529.14
Arisimeek, Frank II			398.25
Arisimeek, Frank II			430.11
Arisimeek, Frank II			506.57
Arisimeek, Frank II			410.99
Arisimeek, Frank R.			951.38
Arisimeek, Frank R.	1,681.29	1,831.79	1,737.43
Arisimeek, Frank R.			999.17
Arisimeek, Frank R.**			258.86
Arisimeek, Frank R.			683.75
Arisimeek, Frank R.		431.71	366.12
Arisimeek, Frank R.			3,005.99
Arisimeek, Frank R.			398.25
Arisimeek, Frank R.			728.53
Arisimeek, Mary (Heirs Of)			366.39
Bagley, Ellen		523.06	455.60
Barker Builders			174.35
Barker Builders			260.90
Barker Builders			621.09
Barker Builders			273.11
Barker Builders			360.90
Barker Builders			356.66
Barker Builders			1,239.00
Beatham, David	594.38	626.46	461.62
Belding, Joseph D.**			913.41
Bemis, Derwood	375.24	393.31	328.51
Bishevsky, Catherine V.		2,704.10	2,503.31
Bosworth, Bradley		82.52	17.70
Bosworth, Bradley	1,099.32	2,381.02	2,268.61
Brandow, Carl C.**			867.20
Brown, Harold A. III*			592.95
Bull, James R., Jr.**			362.83
Bunker, David A. & Karen L.**			1,075.01
Burgess, James E.			434.89
Cohen, Michael P.	2,759.44	3,019.28	2,812.00
Cotton, Wilbur C.**			1,181.38

* Indicates Taxes Paid in Full after May 31, 2021

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2018 TAXES	2019 TAXES	2020 TAXES
Cox-Proulx, Vicki**			321.70
Currier, Peter S., Personal Rep		3,006.09	2,799.08
Currier, Peter S., Personal Rep			42.48
Donovan, Kirk M.**			2,371.36
DP Properties, LLC**			1,552.94
Drake, Michael L.**			274.83
Dunham, Alan E.**			337.34
Edgecomb, Nicole&Edgecomb, Renee	3,379.08	3,086.12	3,252.91
Elliott, Terri	1,525.75	1,505.90	221.38
Eye, Patricia		2,809.86	2,600.13
Faloon, Kevin R.			427.46
Farrington, Thomas J.			775.26
Fletcher, Brent P.**			201.35
Flint, Jason	3,043.82	2,971.05	2,764.78
Flint, Jason	1,112.60	1,205.44	1,123.95
Flint, Jason A.	3,364.89	3,686.11	3,553.63
Ford IV, Leonard			2,415.52
Fournier, Rudolph A. Jr.**			932.33
Francis, Roland			398.25
French, Thomas M.**			299.78
Frey, Jeremy			1,362.55
Frost, Rachel			200.65
Gargan Living Trust			2,380.65
Ginn, Kelly A.			619.32
Ginn, Kelly A.			398.25
Ginn, Terri L.			573.83
Glidden, Jr., Kenneth**			968.14
Grant, Terry J. & Harrison, Sally**			1,284.57
Graves, Joshua & Loch, Kimberly			1,947.18
Gray, Lauren C.**			2,068.02
Grindle, Miles K. (Heirs of)**			1,443.89
Hancock, James A.			478.43
Hawkins, John			455.60
Henderson, Allen	778.14	828.87	748.36
Higgins, Joni M.**			1,245.72
Hope Maonor**			7,268.68
Jenkins, Ronald E.**			885.44
Jenkins, Ronald E.**			885.44
Jenkins, Ronald E.**			4,226.85
Jenner, Robert K, Jr.**			1,518.75
Johnson, Wayne (Heirs of)**			763.95
Joy, Suzanne			759.33

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	2018 TAXES	2019 TAXES	2020 TAXES
Kelleher, John C. III**			268.95
Kelleher, John C. III**			316.92
Kinney, Gerry D.			1,083.77
KR Real Estate, LLC			1,185.19
Lane, Alicia**			1,582.41
Libbey, Colleen**		65.32	353.38
Libby Jr., Wilbur O.**			459.93
Long, Marcia D.**		547.23	569.88
Lufkin, Daniel H.			2,049.48
Maine Entities, LLC**			3,763.17
Mannisto, Joseph			70.94
Martin, Norris**		59.36	398.25
Martin, Norris**		233.03	716.32
Martin, Norris**		59.36	398.25
Martin, Norris**		59.36	398.25
Martin, Norris**		59.43	409.76
Mayo, George, David & Caroline**			15.93
Mayo, George, David & Caroline**			861.81
McLain Sr., Richard W.			2,852.62
McNeil, Terry			344.80
McRae, Gordon P., (Heirs Of)**		138.21	899.87
Merrill, Frank R., Jr.**			1,230.59
Meucci, William		220.82	323.91
Morin, Virginia		1,171.64	1,002.35
Morneault, Matthew**			548.53
Moshfegh, Dubravka			7,475.24
Moulton, Victor J.**			707.74
Murray, Randy**	266.89	725.13	646.76
Nile, Chris & Jackie**			275.59
Oliver, Craig D.**			1,782.30
Oxley, Edward E. (Heirs of)**			1,097.52
Page, Gardiner Steven**			1,879.47
Pelkey, Lisa		3,021.61	2,812.88
Pelkey, Raymond J.		1,033.44	1,430.69
Perry, Tylor**			309.30
Perry, Tylor**			176.12
Phillips, Darlene & Faloon, Kevin & George**			330.01
Platt, Mary Jane & Randall	1,892.46	2,064.38	1,770.53
Pooler, David B.**			67.34
Port Broadcasting LLC			66.38
Pooler, David B.**			67.34
Port Broadcasting LLC			66.38

*Indicates Taxes Paid in Full after May 31, 2021

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2018 TAXES	2019 TAXES	2020 TAXES
Prewitt, Michael		1,020.75	854.56
Rennebu, Chirstopher & Robin		2,002.13	1,795.49
RF Properties, LLC**			1,905.14
Rice, Cynthia L.**			728.80
Richway Associates*			2,527.82
Richway Associates*			1,076.16
Rimm, Diane M. & Michael J.			2,593.76
Rimm, Michael J.			2,988.65
Rimm, Michael J.			1,281.48
Robertson, David Arthur		1,496.95	2,012.67
Robertson, Jaremy	625.05	668.45	509.49
Robertson, Jaremy	994.56	1,067.23	981.82
Robertson, Kathleen A.			405.49
Robertson, Paige & Heather	223.95	226.69	165.32
Robertson, Paige & Heather	87.12	75.97	17.70
Robertston, Philip D, Jr.		243.32	181.60
Rogers, Raymond L., Jr.		2,377.41	2,265.07
Rolfe, Deborah D.	714.55	767.03	694.55
Roy, Stephen D.			1,511.05
Runnells, Nathan	474.83	502.99	228.28
Russell, Charles, James & Robert			274.70
Sechrest, Jory W.	426.03	441.05	280.01
Simko, Lisa A.**			1,612.86
Smith, Laura L.			142.13
Smith, Martha Peppard	1,930.85	2,106.66	2,006.65
Smith, Vivian G. (Heirs Of)	1,422.38	1,546.63	1,458.13
Smith, Wayne			1,454.06
Spellman, David			1,345.55
Spencer, Herbert Richard (Personal Rep)		2,051.27	1,970.10
Staples, Marilyn A.**			1,832.92
Stevens, Jennifer			172.75
Strout, James L. & Brenda F.			398.25
Tao, Ye			123.90
Tardiff, Michael F.**			2,481.25
Tetreault, Arthur & Ines			722.87
Thibeault, Daniel	439.89	464.51	398.25
Thomas, Donald E.			3,224.59
Tingley, Charles O., Jr.			1,249.27
Trimm, Stephen		5,703.13	5,433.92
Trimm, Stephen		638.57	561.98
Trimm, Stephen		884.16	802.52
Trimm, Stephen A. & Elizabeth M.		3,039.73	2,913.77

* Indicates Taxes Paid in Full after May 31, 2021

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	<u>2018 TAXES</u>	<u>2019 TAXES</u>	<u>2020 TAXES</u>
Trimm, Stephen A. & Elizabeth M.		2,320.12	2,208.96
Tucker, Edward			288.69
Unknown	136.68	810.76	737.38
Unknown	74.64	62.24	4.25
Veilleux, Linda**		1,040.73	1,755.31
Violette, Michael P.			591.61
Walker, Lorin M.			2,488.97
Walton, Carroll E.**			2,541.45
Webb Jr., Jeffery Lynn			321.26
Wentworth, Tony E.**			108.16
Wheelden, Catherine		929.09	951.87
White, James		2,273.32	2,074.62
Whitmore, Heidi	398.54	418.97	353.65
Wood Irrevocable Trust			3,665.67
Wood, Arthur F.			569.41
Woodman, Melody & Dean**		525.31	773.67
Woodman, Melody & Dean**		735.49	1,408.60
Wyman, Kerri A.			450.47

*Indicates Taxes Paid in Full after May 31, 2021

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

PERSONAL PROPERTY TAXES RECEIVABLE

American Messaging Services, LLC**			12.39
C/O Multi Management Group**			60.18
Conopco, Inc.			7.79
Eddington Store, LLC**			221.25
Fairpoint Communications	131.93		139.83
Fairpoint Communications			131.93
Key Bank National Association		13.26	
Rimm, Dianne	12.48	8.35	8.85
Runnell's Properties, LLC		16.70	17.70
SBA Towers III, LLC**		12.20	654.90
SBA Towers III, LLC			588.35
South Street Development			2,615.53

TOWN OF EDDINGTON, MAINE
FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

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CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA
Glenn D. Goodwin, CPA
Donald E. Higgins, CPA
Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Poake, CPA, CGMA

12 Stillwater Avenue, Suite 5 PO Box 939 Bangor, Maine 04402 0939 telephone 207 990-4585 800 784-0793 fax: 207 990-4584 email: lghcpa@lghcpa.com
website: www.lghcpa.com

Independent Auditors' Report

To the Board of Selectmen of
Town of Eddington, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on Page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eddington, Maine's basic financial statements. The schedule of departmental operations and combining capital projects fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of departmental operations and the combining capital projects fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of departmental operations and the combining capital projects fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



LG&H

Bangor, Maine
April 14, 2021

**TOWN OF EDDINGTON
STATEMENT OF NET POSITION
JUNE 30, 2020**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,441,561
Investment in Corporate Stock	4,547
Receivables:	
Current-Year Taxes Receivable	214,588
Other Receivables	40,587
Prior-Year Taxes Receivable, net of allowance of \$11,726	131,458
Capital Assets:	
Investment in Joint Venture	146,671
Land	72,816
Land Improvements, Net of Depreciation	556,102
Buildings, Net of Depreciation	834,991
Equipment, Net of Depreciation	538,170
Total Capital Assets	<u>2,148,750</u>
 Total Assets	 <u>3,981,491</u>
LIABILITIES	
Current Liabilities:	
Accounts and Other Payables	61,696
Accrued Expenses	3,465
Prepaid Taxes	7,034
Current Portion of Lease Obligation	1,720
Current Portion of General Bond Obligation	108,523
Total Current Liabilities	<u>182,438</u>
Long-Term Liabilities:	
Lease Obligation	5,103
General Bond Obligation	518,058
Total Long-Term Liabilities	<u>523,161</u>
Total Liabilities	<u>705,599</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	1,515,346
Restricted for:	
Nonexpendable Trust Principal	41,755
Cemetery Purposes	39,089
Fire Department	7,472
Residents Assistance Program	200
Subsequent Years' Expenditures	570,248
Unrestricted	<u>1,101,782</u>
 Total Net Position	 <u>\$ 3,275,892</u>

**TOWN OF EDDINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

		<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
General Government	\$ 46,265	-	-	-	\$ (46,265)
Administrative	424,212	\$ 21,572	-	-	(402,640)
Highway	317,276	-	-	\$ 12,084	(305,192)
Protection	510,863	63,371	\$ 29,833	-	(417,659)
Human Services	188,309	1,018	134	-	(187,157)
Education: SAD #63	1,894,964	-	-	-	(1,894,964)
Veteran's Memorial	668	-	-	-	(668)
Special Assessments	251,381	-	-	-	(251,381)
Interest on Long-Term Debt	20,223	-	-	-	(20,223)
Total Governmental Activities	<u>\$ 3,654,161</u>	<u>\$ 85,961</u>	<u>\$ 29,967</u>	<u>\$ 12,084</u>	<u>(3,526,149)</u>
General Revenues:					
Property Taxes					2,846,829
Excise Taxes					428,917
Grants and Contributions Not Restricted to Specific Programs					311,448
Interest Income					6,099
Appreciation (Depreciation) of Investments					(1,042)
Miscellaneous Income					55,076
Total General Revenues					3,647,327
Contribution to Cemetery Trust Fund					300
Change in Net Position					121,478
NET POSITION—Beginning					3,154,414
NET POSITION—Ending					<u>\$ 3,275,892</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	<u>MAJOR FUNDS</u>			<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>CAPITAL PROJECTS FUND</u>	<u>PERMANENT</u>	
ASSETS				
Cash - On Hand and in Bank	\$ 1,073,818	\$ 291,445	\$ 76,297	\$ 1,441,560
Investment in Corporate Stock	4,547	-	-	4,547
Receivables:				
Current-Year Taxes Receivable	214,588	-	-	214,588
Other Receivables	40,587	-	-	40,587
Prior-Year Taxes Receivable, net of allowance of \$11,726	131,458	-	-	131,458
Due (to) from other Funds	(157,249)	157,249	-	-
TOTAL ASSETS	\$ 1,307,749	\$ 448,694	\$ 76,297	\$ 1,832,740
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts and Other Payables	\$ 61,696	-	-	\$ 61,696
Accrued Expenses	3,465	-	-	3,465
Prepaid Taxes	7,034	-	-	7,034
Total Liabilities	72,195	-	-	72,195
<i>Deferred Inflows of Resources:</i>				
Property Tax Revenue	294,735	-	-	294,735
<i>Fund Balances:</i>				
Nonspendable				
Cemetery Trust Fund	-	-	\$ 41,755	41,755
Restricted				
Cemetery Trust Fund Income			34,542	34,542
Pinetree Cemetery	4,547	-	-	4,547
Fire Department Grants	5,000	-	-	5,000
Eddington Fire & Rescue Association	2,472	-	-	2,472
Resident Assistance Program	200	-	-	200
Committed				
Highways, see Schedule 2	-	\$ 142,869	-	142,869
Fire Department Truck Reserve	-	100,415	-	100,415
Fire Department Equipment Reserve	-	46,344	-	46,344
Fire Department Rescue Unit Reserve	-	45,105	-	45,105
Fire Department Reserve	-	44,520	-	44,520
Municipal Building Reserve	-	41,036	-	41,036
Municipal Office Reserve	-	28,405	-	28,405
Professional Service Reserve	38,506	-	-	38,506
Mapping and Revaluation	23,932	-	-	23,932
Historical Society Building	15,000	-	-	15,000
Capital Improvement Reserve	10,518	-	-	10,518
Respiratory/Physical Reserve	6,658	-	-	6,658
Animal Welfare Reserve	5,627	-	-	5,627
Municipal Recreation Reserve	5,544	-	-	5,544
Business Park Reserve	3,930	-	-	3,930
MB/PB Building Fund Reserve	2,920	-	-	2,920
Restore Old Records Reserve	2,195	-	-	2,195
Right of Way Reserve	1,851	-	-	1,851
Bicentennial Fund Reserve	1,382	-	-	1,382
Veteran's Memorial Brick Sales	1,232	-	-	1,232
Veteran's Memorial	786	-	-	786
Public Accessibility Reserve	750	-	-	750
Road Side Flags	375	-	-	375
Civil Defense Reserve	300	-	-	300
Town Picnic	48	-	-	48
Unassigned	807,046	-	-	807,046
Total Fund Balances	940,819	448,694	76,297	1,465,810
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,307,749	\$ 448,694	\$ 76,297	\$ 1,832,740

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total Fund Balances—Total Governmental Funds (from balance sheet)	\$ 1,465,810
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,148,750
Property taxes receivable not available in 60 days are deferred in the funds.	294,735
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(633,403)</u>
Net Position of Governmental Activities	<u>\$ 3,275,892</u>

**TOWN OF EDDINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>MAJOR FUNDS</u>			<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>CAPITAL PROJECTS FUND</u>	<u>PERMANENT</u>	
REVENUES				
Property Taxes	\$ 2,888,302	-	-	\$ 2,888,302
Supplemental Taxes	4,419	-	-	4,419
Interest and Penalties	36,644	-	-	36,644
Excise Taxes	428,917	-	-	428,917
Licenses and Permits	8,624	-	-	8,624
Intergovernmental	352,799	\$ 12,084	-	364,883
Interest Income	5,434	332	\$ 333	6,099
Dividend Income	134	-	-	134
Appreciation (Depreciation) of Stock	(1,042)	-	-	(1,042)
Agent Fees	11,311	-	-	11,311
Grants	29,358	-	-	29,358
Fire Department Insurance Payments	5,775	-	-	5,775
Cemetery Land Sales	-	-	300	300
Donations	8,982	-	-	8,982
Meridian Mobile	9,180	-	-	9,180
Miscellaneous	19,645	-	-	19,645
Total Revenues	<u>3,808,482</u>	<u>12,416</u>	<u>633</u>	<u>3,821,531</u>
EXPENDITURES				
Current:				
General Government	45,628	-	-	45,628
Administrative	397,463	-	-	397,463
Highway	277,214	-	-	277,214
Protection	442,786	-	-	442,786
Human Services	186,645	-	-	186,645
Veteran's Memorial Brick Sales	242	-	-	242
Education: SAD #83	1,894,964	-	-	1,894,964
Special Assessments	251,381	-	-	251,381
Debt Service	131,662	-	-	131,662
Capital Outlays	30,957	-	-	30,957
Total Expenditures	<u>3,658,942</u>	<u>-</u>	<u>-</u>	<u>3,658,942</u>
Excess (Deficiency) of Revenues over Expenditures	149,540	12,416	633	162,589
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	88,828	-	88,828
Operating Transfers (Out)	(88,828)	-	-	(88,828)
Total Other Financing Sources (Uses)	<u>(88,828)</u>	<u>88,828</u>	<u>-</u>	<u>-</u>
Change in Fund Balances	60,712	101,244	633	162,589
FUND BALANCES—Beginning	<u>880,107</u>	<u>347,450</u>	<u>75,664</u>	<u>1,303,221</u>
FUND BALANCES—Ending	<u>\$ 940,819</u>	<u>\$ 448,694</u>	<u>\$ 76,297</u>	<u>\$ 1,465,810</u>
Net Change in Fund Balances—Total Governmental Funds (from above)				\$ 162,589
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$139,045) exceeds capital outlays (\$30,957) in the current period.				(108,088)
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.				112,869
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.				(45,892)
Change in Net Position of Governmental Activities				\$ 121,478

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020**

	<u>SCHOLARSHIP</u>
ASSETS	
Cash in Bank	\$6,534
NET POSITION	
Restricted for:	
Nonexpendable Principal	6,116
Future Scholarships	<u>418</u>
Total Net Position	<u>\$6,534</u>

**TOWN OF EDDINGTON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>SCHOLARSHIP</u>
ADDITIONS	
Interest Income	\$ 134
DEDUCTIONS	
Scholarships Awarded	<u>-</u>
Change in Net Position	134
NET POSITION—Beginning of Year	<u>6,400</u>
NET POSITION—End of Year	<u>\$ 6,534</u>

TOWN OF EDDINGTON NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Eddington, Maine was incorporated in 1811 under the laws of the State of Maine. The Town operates under a board of selectmen. The Town's major operations include protection, public works, health and sanitation, education, and general government services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

B. Basis of Accounting/Masurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1.) Government-Wide Statements

The Town's government-wide financial statements include a statement of net position and a statement of activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements. The Town engages in no business-type activities.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

2.) Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The Town's deferred inflows of resources are noncurrent.) The statement of revenues, expenditures and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The Town has governmental and fiduciary funds; it does not have any proprietary funds. An emphasis is placed on major funds within the governmental category. The Town has the following major governmental funds:

a) Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. **General Fund** - The General Fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b. **Capital Projects Fund** - This fund is used to account for receipts and expenditures of funds for various capital projects, including equipment purchases.

The Town also has the following nonmajor funds:

- a. **Permanent Fund** - The Permanent Fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund and are transferred to the general fund as needed.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

b) Fiduciary Fund

Fiduciary funds are used to account for assets which the Town holds while acting in a trustee capacity or as an agent for individuals or private organizations. The reporting focus is on net position and changes in net position, and is accounted for using the economic resources measurement focus and the accrual basis of accounting. The following is a description of the fiduciary funds:

Scholarship Fund includes resources restricted for scholarship support.

Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Investment in corporate stock is accounted for at its fair market value at the balance sheet date; increases (decreases) in market value during the year are recorded as appreciation (depreciation) of investments.

The Town of Eddington is an equity member in a joint venture, Municipal Review Committee. Equity in earnings (losses) of the joint venture is recorded as income (loss) each year. The asset account, Investment in Joint Venture, records Eddington's initial investment plus the cumulative earnings, less the cumulative losses of the Town's share of the joint venture since inception.

C. Assets, Liabilities, Equity, Revenues, and Expenditures

1.) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Land Improvements	20 - 50 years
Equipment	7 - 20 years

2.) Long-Term Debt

All long-term debt is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements; payments of principal and interest are reported as expenditures.

3.) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of

TOWN OF EDDINGTON NOTES TO FINANCIAL STATEMENTS

governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities.

The amount of net position that is restricted by enabling legislation as of June 30, 2020, is \$576,248.

4.) Fund Balances

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, or unassigned. The following is a description of the fund balances of the Town:

- a) **Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.
- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.
- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.
- d) **Unassigned Fund Balance** – The unassigned fund balance consists of amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds and then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

The Town's policy is to use restricted resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification. The policy for unrestricted fund balances is to use committed resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification.

5.) Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. In the government-wide financial statements, interfund loans

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

receivable and payable are eliminated because the governmental funds have been combined.

Interfund transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and are indicative of funding for cemetery maintenance, school purposes, road maintenance, and equipment purchases. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

6.) Expenditures

Expenditures are recognized when the related fund liability is incurred.

7.) Revenues

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end.

8.) Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts and taxes receivable within the first 60 days following the end of the current year and the useful lives and impairment of tangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

2. DEPOSITS AND INVESTMENTS

A. Custodial Credit Risk—Deposits

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of June 30, 2020, none of the Town's bank balance of \$1,698,118 was exposed to custodial credit risk.

B. Credit Risk—Investments

Maine statutes authorize the municipal officers of a Town to invest its Municipal Revenues and Trust Fund Monies in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and prime commercial paper, as well as certain corporate stocks as long as investments in a single corporation's stock does not exceed the greater of \$20,000 or 5% of the total investments in the account.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

Concentration of Credit Risk – An increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification). The Town does not have an investment policy for managing its exposure to a concentration of credit risk. At June 30, 2020, \$4,547 was invested in the common stock of a single bank. (See Note 13.)

Custodial Credit Risk – Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investments that are in the possession of an outside party. The Town does not have a policy for managing custodial credit risk. At June 30, 2020, \$4,547 (194 shares of common stock of a bank) was exposed to custodial credit risk.

3. PROPERTY TAXES

Property taxes for the current year were committed on October 25, 2019, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 9% on all taxes unpaid as of October 1, 2019, and April 1, 2020. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$25,449 for the year ended June 30, 2020.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2018 delinquent property taxes on September 19, 2019.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred inflows of revenue.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported. However, personal property taxes are not secured via the tax lien process, an allowance \$11,726 has been net against prior-year taxes receivable.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

4. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>
Governmental Activities				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	780,783	-	-	780,783
Equipment	<u>1,088,023</u>	<u>\$ 30,957</u>	<u>-</u>	<u>1,118,980</u>
Total Capital Assets Being Depreciated	3,103,459	30,957	-	3,134,416
<i>Less accumulated depreciation for:</i>				
Buildings	(374,969)	(24,693)	-	(399,662)
Land Improvements	(184,886)	(39,795)	-	(224,681)
Equipment	<u>(506,253)</u>	<u>(74,557)</u>	<u>-</u>	<u>(580,810)</u>
Total Accumulated Depreciation	<u>(1,066,108)</u>	<u>(139,045)</u>	<u>-</u>	<u>(1,205,153)</u>
Net Capital Assets Being Depreciated	2,037,351	(108,088)	-	1,929,263
Investment in Joint Venture	<u>146,671</u>	<u>-</u>	<u>-</u>	<u>146,671</u>
Governmental Activities - Capital assets, net	<u>\$2,256,838</u>	<u>\$(108,088)</u>	<u>\$ -</u>	<u>\$2,148,750</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Human Services, Protection, and Veterans' Memorial at \$28,179, \$637, \$40,062, \$1,664, \$68,077, and \$426, respectively.

5. LONG-TERM LIABILITIES

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of June 30, 2020, follows:

	<u>Original Amount</u>	<u>Principal Balance 07/01/19</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 06/30/20</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual payments of principal and interest of \$10,759 through August 2021; interest rate is 2.85%	\$ 175,000	\$ 24,496	\$ (10,057)	\$ 14,439	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$68,500 through January 2027; interest rate is 2.85%	950,000	536,739	(53,032)	483,707	54,773

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

2016 Fire Truck Bond, annual principal payments of \$45,000 plus interest through July 2023; interest rate is 2.35%

	<u>\$ 315,000</u>	<u>\$ 176,785</u>	<u>\$ (48,350)</u>	<u>\$ 128,435</u>	<u>\$ 45,000</u>
Totals	<u>\$1,440,000</u>	<u>\$ 738,020</u>	<u>\$ (111,439)</u>	<u>\$ 626,581</u>	<u>\$108,523</u>

The annual debt service requirements to maturity of bonded debt as of June 30, 2020, are shown in the following schedule:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$108,523	\$17,858	\$126,381
2022	107,023	15,054	122,077
2023	96,375	11,842	108,217
2024	59,591	9,117	68,708
2025	61,289	7,403	68,692
2025-2028	<u>193,780</u>	<u>11,451</u>	<u>205,231</u>
Totals	<u>\$626,581</u>	<u>\$72,725</u>	<u>\$699,306</u>

6. CAPITAL LEASE

During the year ended June 30, 2019, the Town entered into a five-year capital lease agreement for a new photocopier to replace the old photocopier. The asset and the liability were recorded at the fair market value of the asset, \$8,905. Depreciation expense of \$1,781 for the year ended June 30, 2020, has been included in depreciation expense and accumulated depreciation totaled \$2,523 at June 30, 2020. Lease payments totaled \$2,040.

Minimum future lease obligations under the capital lease at June 30, 2020, are as follows:

<u>Year Ending June 30</u>	<u>Amounts</u>
2021	\$ 2,040
2022	2,040
2023	2,040
2024	<u>1,190</u>
Total Minimum Lease Payments	7,310
LESS: Amount Representing Interest	<u>(487)</u>
Present Value of Minimum Lease Payments	<u>\$ 6,823</u>

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2020, is as follows:

Due to/from other funds:

Road Account	General Fund	\$142,869
Fire Equipment	General Fund	8,380
Fire Department Reserve	General Fund	<u>6,000</u>
Total General Fund Payable		<u>\$157,249</u>

8. CEMETERY TRUST FUND

The cemetery trust fund is considered a donor-restricted endowment fund under Maine state law, thus endowments are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of the endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As June 30, 2020, \$34,542 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

9. INVESTMENT IN JOINT VENTURE

The Town of Eddington is a member of an inter-local solid waste agreement with other participating municipalities. The Municipal Review Committee, Inc. ("MRC") is a quasi-municipal non-profit, non-capital stock corporation established to own and operate a solid waste system to service its member municipalities. The Town joined in 1991 and signed an agreement on March 21, 2017, to stay in the joint venture until April 2033 with the right to extend the agreement for up to five consecutive periods of five years each. MRC's Board of Directors annually considers distributing cash in excess of Board designated reserves back to the member municipalities.

At March 31, 2019, the joint venture had \$17,366,785 in net assets. The Town of Eddington's share in the equity of the joint venture at June 30, 2019, was approximately 0.84% or \$146,671. More current information was not available at the time these financial statements were completed. Financial statements are available for the joint venture at MRC's administrative office, 20 Godfrey Drive, Suite 213, Orono, ME 04473. (See also Note 10.)

10. LONG-TERM CONTRACTS

During the year ended June 30, 2017, the Town of Eddington entered into a 15-year agreement with the Municipal Review Committee to deliver its municipal solid waste to the Fiberight disposal facility in Hampden at an initial tip fee of \$70 per ton and may expect a rebate of not less than \$5 per ton for the first three years. Five 5-year extensions are available at the Town's election. (See also Note 9.) At this time, the facility is closed with anticipation of opening up again. In the meantime MRC has made other arrangements for waste disposal.

TOWN OF EDDINGTON NOTES TO FINANCIAL STATEMENTS

During the year ended June 30, 2020, the Town entered into the following contracts:

A three-year contract with Northern Light Medical Transport with automatic renewals of one-year each, unless either party provides written notice to the other of such party's intention not to renew at least 60 days prior to the expiration of the initial term or the then-current renewal term. Northern Light Medical Transport will pay the Town \$45 per call for the Town's provision of first responder services.

A three-year contract with L.P. Williams Construction for snow removal and sanding of 13.0 miles of town ways. The contractor will supply and screen up to 1,600 cubic yards of sand and mix it with 150 tons of salt that will be supplied by the Town. The contract price for 2021, 2022, and 2023 is \$98,000 for each of the three years and is payable as follows: \$14,700 in December and January, \$24,500 payable in February and March, and \$19,600 payable in May.

A three-year contract with Benjamin F. Birch Jr for administrative and technical work in the valuation and assessment of real and personal property in the Town of Eddington. The contract price is \$35,100 per year, paid weekly. Termination of the contract can happen if services are not satisfactory.

A three-year contract with the Town of Clifton for fire protection. The Town of Eddington will respond to and handle all fire and emergency medical incidents in the Town of Clifton. The Town of Clifton will pay annual payments to the Town of Eddington of \$39,000, \$40,000, and \$41,000 for 2021, 2022, and 2023, respectively.

A three-year contract with the Penobscot County Sheriff's Office for supplemental law enforcement services. The contract is payable in equal monthly installments for law enforcement services and incidental expenses, not to exceed the total contract figures of \$94,363, \$98,137, and \$101,081 for 2021, 2022, and 2023, respectively.

A three-year contract with Lakeside Lawn Care for mowing the cemeteries, municipal building and ball field area, and boat launch area. The contract price for 2021, 2022, and 2023 is \$13,884, \$14,300, and \$14,729, respectively, to be paid in equal monthly payment from June through October.

11. INSURANCE

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Eddington has purchased commercial insurance policies to cover potential claims.

12. DEFERRED COMPENSATION PLAN

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$8,170 for deferred compensation during the year ended June 30, 2020.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

13. FAIR VALUE MEASUREMENTS

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the amount that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date (i.e., the exit price).

Market price observability is impacted by a number of factors, including the type of asset or liability, the characteristics specific to the asset or liability, and the state of the marketplace (including the existence and transparency of transactions between market participants). Assets and liabilities with readily-available actively quoted prices or for which fair value can be measured from actively-quoted prices in an orderly market will generally have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

The fair value hierarchy is based on the valuation inputs used to measure the fair value of the asset and are classified and disclosed in one of the following categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The Town's only investment is in common stock of a single bank valued at Level 1 inputs with a value at June 30, 2020, of \$4,547. (See Note 2.)

14. SUBSEQUENT EVENTS

On September 17, 2020, the Town issued a note payable for \$750,000 to be used for road construction. The interest rate is 2.85% and is payable over seven years, due in semi-annual payments of \$59,940 each.

TOWN OF EDDINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
BUDGET BASIS
GENERAL AND CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS	FAVORABLE (UNFAVORABLE)
REVENUES				
<i>Taxes:</i>				
General Property	\$ 2,868,839	\$ 2,868,839	\$ 2,868,839	\$ -
Change in Deferred Property Taxes	-	-	45,893	45,893
Supplemental Taxes	2,000	2,000	4,419	2,419
Abatements	-	-	(26,430)	(26,430)
Interest and Penalties	18,000	18,000	36,844	18,844
Excise	450,000	450,000	428,917	(21,083)
Total Taxes	3,338,839	3,338,839	3,368,282	19,443
<i>Licenses and Permits</i>	-	-	8,624	8,624
<i>Intergovernmental Revenues:</i>				
State of Maine:				
Revenue Sharing	155,000	155,000	165,555	10,555
BETE Reimbursement	3,394	3,394	2,733	(661)
Homestead Reimbursement	134,143	134,143	134,143	-
General Assistance	-	418	418	-
Tree Growth	-	-	9,017	9,017
Local Road Assistance Program	-	-	12,084	12,084
Other State of Maine	-	-	2,933	2,933
Town of Clifton - Fire Protection	-	38,000	38,000	-
Total Intergovernmental Revenues	292,537	330,955	364,883	33,928
<i>Other Revenues:</i>				
Interest	-	-	5,766	5,766
Dividends	-	-	134	134
Appreciation (Depreciation) of Stock	-	-	(1,042)	(1,042)
Agent Fees	-	-	11,311	11,311
Grants	-	29,358	29,358	-
Fire Department Insurance Payments	-	-	5,775	5,775
Donations	-	-	8,982	8,982
Meridian Mobile	-	9,180	9,180	-
Miscellaneous	35,000	35,000	19,645	(15,355)
Total Other Revenues	35,000	73,538	89,109	15,571
TOTAL REVENUES	3,668,378	3,743,332	3,820,898	77,566
EXPENDITURES				
General Government	74,080	74,080	45,628	28,452
Administrative	408,264	408,264	397,463	8,801
Highway	329,900	329,900	277,214	52,686
Protection	463,782	568,085	536,905	29,180
Human Services	177,440	181,875	186,845	(4,770)
Veteran's Memorial Brick Sales	-	1,474	242	1,232
Municipal Building: Interest Payment	68,501	68,501	68,500	1
Education: SAD #83	1,894,964	1,894,964	1,894,964	-
Unanticipated Expense and Emergencies	7,500	7,500	-	7,500
Matching Funds for Grants Received	5,000	5,000	-	5,000
Special Assessments	276,445	276,445	251,381	25,064
Total Expenditures	3,703,876	3,812,098	3,858,942	153,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,500)	(68,766)	161,956	230,722
FUND BALANCE - July 1, 2019	1,227,557	1,227,557	1,227,557	-
FUND BALANCE - June 30, 2020	\$ 1,190,057	\$ 1,158,791	\$ 1,389,513	\$ 230,722

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING**

Budgetary Information

A budget is adopted for the General Fund and Capital Projects Fund and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the annual town meeting where the budget was discussed and approved by the residents of the Town on June 18, 2019, and special town meeting held on March 5, 2020, and includes estimated approved budgetary carry-forwards from the prior fiscal year. The final budget represents the original budget with additions from special Town meetings, where additional expenditures are discussed and approved by the residents of the Town. This budget is established in accordance with the various laws which govern the Town's operations.

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

Budgetary Compliance

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations as of June 30, 2020:

Firefighter Compensation	\$13,176
Solid Waste Disposal	\$13,874
IT Computer	\$8,278
Cemetery Maintenance	\$1,902
Computer Licensing Fee	\$1,831
Town Manager	\$997
Office Salaries	\$831
Fire Department Equipment	\$817
Public Official Insurance	\$413
Country Tax	\$385
Assessor's Agent	\$270
Auditor	\$200
Retirement	\$149
Recycling	\$108
Cemetery Mowing	\$54
Town Office Expense	\$43
Maine Municipal Dues	\$20

SUPPLEMENTARY INFORMATION

TOWN OF EDDINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2020

	BALANCES 07/01/19	APPROPRIATIONS	OTHER CREDITS AND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	LAPSED TO SURPLUS OVERDRAFT	BALANCES LAPSED TO SURPLUS UNEXPENDED	CONTINUING 06/30/20
General Government:								
Selected Salaries	-	\$ 6,200.00	-	\$ 6,200.00	\$ 6,200.00	-	-	-
Planning Board Salaries	-	3,880.00	-	3,880.00	1,133.98	-	\$ 2,746.04	-
Ballot Clerks and Moderator	-	2,800.00	-	2,800.00	758.48	-	2,043.52	-
Board of Assessors	-	950.00	-	950.00	950.00	-	-	-
Assessor's Agent	-	35,100.00	-	35,100.00	35,370.00	\$ 270.00	-	-
Assessor's Expenses	-	150.00	-	150.00	150.00	-	-	-
Mapping and Revaluation	-	25,000.00	-	25,000.00	1,068.00	-	-	-
Business Park	\$ 3,929.96	-	-	3,929.96	-	-	-	\$ 23,932.00
Public Accessibility	750.00	-	-	750.00	-	-	-	3,929.96
Total	4,679.96	74,080.00	-	78,759.96	45,628.44	270.00	4,789.56	28,611.96
Administrative:								
Office Supplies	-	3,000.00	252.49	3,252.49	3,182.16	-	70.33	-
Office Postage	-	2,250.00	1,406.40	3,656.40	3,656.40	-	-	-
Deeds and Liens	-	350.00	-	350.00	251.40	-	98.60	-
Lien Discharge Notices	-	1,200.00	2,619.00	3,819.00	3,819.00	-	-	-
Legal Notices	-	1,500.00	-	1,500.00	453.50	-	1,046.50	-
Printing	-	1,800.00	-	1,800.00	815.69	-	984.31	-
Miscellaneous	-	600.00	-	600.00	243.84	-	356.16	-
Professional Services	27,150.80	25,000.00	(10,000.00)	42,150.80	3,645.01	-	-	38,505.89
Town Manager	-	54,042.00	-	54,042.00	55,039.33	997.33	-	-
Office Salaries	-	106,383.00	10,000.00	116,383.00	117,213.55	830.55	-	-
Retirement	-	8,021.00	-	8,021.00	8,189.80	148.80	-	-
Code Enforcement Officer	-	25,940.00	7,983.60	33,923.60	31,803.05	-	2,120.55	-
Town Official Expenses	-	1,200.00	35.00	1,235.00	1,278.13	43.13	-	-
Workshops and Dues	-	1,500.00	-	1,500.00	1,249.25	-	250.75	-
Employees Income Protection	-	2,014.00	-	2,014.00	1,878.32	-	137.68	-
Employees Health Insurance	-	39,683.00	-	39,683.00	39,681.36	-	1.64	-
F.I.C.A. Taxes	-	23,100.00	-	23,100.00	19,576.51	-	3,523.49	-
Municipal Building / Equipment	-	19,500.00	-	19,500.00	19,486.13	-	33.87	-
IT Computer	-	10,000.00	-	10,000.00	18,277.89	8,277.89	-	-
Utilities	-	29,000.00	-	29,000.00	27,658.43	-	1,341.57	-
Comprehensive Insurance	-	12,500.00	-	12,500.00	8,588.50	-	3,911.50	-
Public Official Insurance	-	4,900.00	-	4,900.00	5,313.00	413.00	-	-
Unemployment Taxes	-	200.00	-	200.00	72.60	-	127.40	-
Auditor	-	7,450.00	-	7,450.00	7,650.00	200.00	-	-
Maine Municipal Dues	-	2,975.00	-	2,975.00	2,995.00	20.00	-	-
Computer Licensing Fee	-	13,656.00	-	13,656.00	15,486.92	1,830.92	-	-
MB/PB Building Fund	-	-	-	2,919.74	-	-	-	2,919.74
Municipal Office Reserve	24,887.27	3,500.00	18.11	28,405.38	-	-	-	28,405.38
Municipal Building Reserve	36,003.02	5,000.00	33.15	41,036.17	-	-	-	41,036.17
Right-of-Way Reserve	1,851.00	-	-	1,851.00	-	-	-	1,851.00
Total	92,811.93	406,264.00	12,347.75	511,423.68	397,462.57	12,761.42	14,004.35	112,716.18
Highway:								
Winter Maintenance	-	129,900.00	-	129,900.00	129,333.44	-	566.56	-
Summer Roads	-	175,000.00	(27,118.20)	147,881.80	147,880.80	-	-	-
Major Road & Bridge Construction	32,037.00	25,000.00	-	57,037.00	-	-	-	57,037.00
Sand & Salt Shed Reserve	23,736.00	-	-	23,736.00	-	-	-	23,736.00
Town Road Reserve	22,892.58	-	39,203.20	62,095.78	-	-	-	82,095.78
Total	78,665.58	328,900.00	12,084.00	420,649.58	277,214.24	-	566.56	142,868.78

The accompanying notes are an integral part of these financial statements.

Schedule 2 Continued

	BALANCES 07/01/19	APPROPRIATIONS	OTHER CREDITS AND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	LAPSED TO SURPLUS OVERDRAFT	BALANCES LAPSED TO SURPLUS UNEXPENDED	CONTINUING 9/30/20
Protection:								
Animal Control	\$ 5,291.03	\$ 5,000.00	\$ 440.00	\$ 10,731.03	\$ 5,104.01	-	-	\$ 5,627.02
Pembiscot Sheriff's Contract	-	90,734.00	-	90,734.00	90,733.28	-	\$ 0.72	-
Fire Department Operations	-	28,475.00	4,062.74	32,537.74	32,537.74	-	-	-
Fire Department Compensation	-	34,320.00	19,808.08	53,128.08	53,128.08	-	-	-
Firefighter Compensation	-	105,500.00	5,663.15	111,163.15	124,338.88	\$ 13,175.73	-	-
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	-	5,000.00	2,156.39	-	2,843.61	-
Fire Chief Salary	-	20,000.00	-	20,000.00	20,000.00	-	-	-
Fire Chief Supplies	-	200.00	-	200.00	95.00	-	105.00	-
Fire Department Equipment	-	12,500.00	20,000.00	32,500.00	33,317.15	817.15	-	-
Fire Department Grants	-	-	29,833.14	29,833.14	24,833.14	-	-	5,000.00
Respiratory/Physicals	6,311.61	1,000.00	-	7,311.61	654.00	-	2,593.90	6,657.61
Fire Department Insurance	-	20,500.00	-	20,500.00	17,906.10	-	-	-
Fire Equipment Note - 1992	-	10,759.00	-	10,759.00	10,759.00	-	-	-
Fire Hydrants - Bangor Water	-	26,731.00	-	26,731.00	26,630.84	-	100.16	-
Fire Hydrants - Brewer Water	-	31,160.00	-	31,160.00	31,159.72	-	0.28	-
Street Lights	-	3,000.00	-	3,000.00	2,815.15	-	184.85	-
New Fire Truck Note	-	26,403.00	-	26,403.00	52,403.00	-	-	-
Fire Department Association	2,350.80	-	26,000.00	10,804.99	8,333.43	-	-	2,471.56
Fire Truck Reserve	80,248.97	20,000.00	8,454.19	100,415.15	-	-	-	100,415.15
Rescue Unit Reserve	37,570.19	7,500.00	168.18	45,104.79	-	-	-	45,104.79
Fire Equipment Reserve	45,592.49	15,000.00	34.60	48,343.95	-	-	-	48,343.95
Fire Department Reserve	38,465.09	-	(14,248.54)	38,520.51	-	-	-	38,520.51
Fire Department Capital Reserve	6,000.00	-	35.42	6,000.00	-	-	-	6,000.00
Civil Defense Reserve	300.00	-	-	300.00	-	-	-	300.00
Total	222,148.18	463,782.00	98,250.96	785,181.14	536,904.91	13,992.88	5,826.52	256,440.59
Human Services:								
Resident Assistance Program	-	-	200.00	200.00	-	-	-	200.00
General Assistance	-	5,750.00	418.21	6,168.21	2,175.78	-	3,992.43	-
Cemetery - Mowing	-	9,070.00	-	9,070.00	9,123.86	53.86	-	-
Cemetery - Maintenance	-	14,000.00	-	14,000.00	15,901.76	1,901.76	-	-
Veteran's Memorial	-	1,500.00	-	1,500.00	713.70	-	-	786.30
Road Side Flags	-	1,000.00	40.00	1,040.00	665.00	-	-	375.00
Pine-tree Cemetery Reserve	5,529.00	-	(981.64)	4,547.36	-	-	-	4,547.36
Area Task Force on Aging	-	500.00	-	500.00	500.00	-	-	-
Historical Society	-	1,000.00	-	1,000.00	1,000.00	-	-	-
Restore Old Records Reserve	2,194.75	-	-	2,194.75	-	-	-	2,194.75
Bicentennial	1,328.95	-	55.00	1,381.95	-	-	-	1,381.95
Town Picnic	47.67	-	-	47.67	-	-	-	47.67
Edgington Clifton Civic Center	-	2,000.00	-	2,000.00	2,000.00	-	-	-
Clifton Food Pantry	-	3,750.00	-	3,750.00	3,750.00	-	-	-
Regional Recreation	-	10,537.00	-	10,537.00	10,537.00	-	-	-
Solid Waste Disposal	-	41,000.00	3,976.95	44,976.95	58,850.88	13,873.93	-	-
Solid Waste Contingency	-	3,000.00	-	3,000.00	1,010.65	-	1,989.35	-
Trash Collection	-	62,604.00	-	62,604.00	62,456.23	-	147.77	-
Recycling	1,581.12	14,729.00	-	16,290.12	16,396.30	108.18	-	-
Municipal Recreation Reserve	5,106.31	2,000.00	-	7,106.31	1,581.85	-	-	5,544.46
Historical Society Reserve	10,000.00	5,000.00	-	15,000.00	-	-	-	15,000.00
Total	25,765.80	177,440.00	3,708.52	208,914.32	186,645.01	15,937.73	6,129.55	30,077.49

The accompanying notes are an integral part of these financial statements.

Schedule 2 Continued

	BALANCES 07/01/19	APPROPRIATIONS	OTHER CREDITS AND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	LAPSED TO SURPLUS OVERDRAFT	BALANCES UNEXPENDED	CONTINUING 09/30/20
Capital Improvement Reserve	\$ 10,518.32	-	-	\$ 10,518.32	-	-	-	\$ 10,518.32
Veteran's Memorial Brick Sales	1,273.50	-	\$ 200.00	1,473.50	\$ 242.00	-	-	1,231.50
Municipal Building: Bond Payment	-	\$ 68,501.00	-	68,501.00	68,500.42	-	\$ 0.58	-
Education: SJD #63	-	1,894,964.00	-	1,894,964.00	1,894,963.92	-	0.08	-
Unanticipated Expense and Emergencies	-	7,500.00	-	7,500.00	-	-	7,500.00	-
Matching Funds for Grants Received	-	5,000.00	-	5,000.00	-	-	5,000.00	-
Emera Abatement	-	-	-	-	-	-	-	-
Special Assessments:	-	-	-	-	-	-	-	-
County Tax Overlay	-	250,998.00	-	250,998.00	251,381.09	\$ 385.09	-	-
Total	-	25,449.29	-	25,449.29	-	-	25,449.29	-
	-	276,445.29	-	276,445.29	251,381.09	385.09	25,449.29	-
Amounts Appropriated from Carryforwards	(20,000.00)	20,000.00	-	-	-	-	-	-
DEPARTMENT TOTALS	\$ 415,853.27	\$ 3,723,876.29	\$ 127,591.23	\$ 4,267,320.79	\$ 3,858,942.60	\$ 43,347.12	\$ 69,268.49	\$ 582,468.82

The accompanying notes are an integral part of these financial statements.

TOWN OF EDDINGTON
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUND
JUNE 30, 2020

	<u>CAPITAL PROJECTS FUNDS</u>							<u>TOTAL CAPITAL PROJECTS FUNDS</u>
	<u>FIRE TRUCK</u>	<u>RESCUE UNIT</u>	<u>FIRE EQUIPMENT</u>	<u>FIRE DEPARTMENT</u>	<u>MUNICIPAL OFFICE</u>	<u>MUNICIPAL BUILDING</u>	<u>ROAD ACCOUNT</u>	
ASSETS								
Cash and Cash Equivalents	\$ 100,415	\$ 45,105	\$ 37,964	\$ 38,520	\$ 28,405	\$ 41,036	\$ -	\$ 231,445
Due from other Funds	-	-	8,380	6,000	-	-	142,869	157,249
TOTAL ASSETS	<u>\$ 100,415</u>	<u>\$ 45,105</u>	<u>\$ 46,344</u>	<u>\$ 44,520</u>	<u>\$ 28,405</u>	<u>\$ 41,036</u>	<u>\$ 142,869</u>	<u>\$ 448,694</u>
LIABILITIES AND FUND BALANCES								
<i>Fund Balances:</i>								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Committed	100,415	45,105	46,344	44,520	28,405	41,036	142,869	448,694
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>100,415</u>	<u>45,105</u>	<u>46,344</u>	<u>44,520</u>	<u>28,405</u>	<u>41,036</u>	<u>142,869</u>	<u>448,694</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 100,415</u>	<u>\$ 45,105</u>	<u>\$ 46,344</u>	<u>\$ 44,520</u>	<u>\$ 28,405</u>	<u>\$ 41,036</u>	<u>\$ 142,869</u>	<u>\$ 448,694</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF EDOINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2020

	CAPITAL PROJECTS FUNDS							TOTAL CAPITAL PROJECTS FUNDS
	FIRE TRUCK	RESCUE UNIT	FIRE EQUIPMENT	FIRE DEPARTMENT	MUNICIPAL OFFICE	MUNICIPAL BUILDING	ROAD ACCOUNT	
REVENUES								
Intergovernmental	-	-	-	-	-	-	\$ 12,084	\$ 12,084
Interest Income	168	\$ 35	\$ 43	\$ 35	\$ 18	\$ 33	-	332
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	168	35	43	35	18	33	12,084	12,416
EXPENDITURES								
Excess (Deficiency) of Revenues over Expenditures	168	35	43	35	18	33	12,084	12,416
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	20,000	7,500	709	-	3,500	5,000	52,119	88,828
Operating Transfers (Out)	-	-	-	-	-	-	-	-
Total Other Financing Sources	20,000	7,500	709	-	3,500	5,000	52,119	88,828
Net Change in Fund Balances	20,168	7,535	752	35	3,518	5,033	64,203	101,244
FUND BALANCES—Beginning	80,247	37,570	45,592	44,485	24,887	36,003	78,666	347,450
FUND BALANCES—Ending	\$ 100,415	\$ 45,105	\$ 46,344	\$ 44,520	\$ 28,405	\$ 41,036	\$ 142,869	\$ 448,694

The accompanying notes are an integral part of these financial statements.

<u>In Memory Of</u>	<u>Date of Death</u>	<u>Age</u>
Bell, Christina T.	10/02/2020	48
Brown, Joan C.	12/14/2020	72
Carr, Jeffrey W.	11/13/2020	63
Cluff, John M. Jr.	02/18/2021	75
Collenburg, Douglas E.	03/31/2021	64
Cookson, Sandra H.	03/07/2021	83
Fulcher, George A.	09/26/2020	101
Gerald, Peggy	04/25/1921	76
Giguere, Michael G.	01/25/2021	74
Johnson, Wayne A.	08/03/2020	62
Kinsman, Alexander J.	07/19/2020	65
MacDonald, Donald W.	03/15/2021	85
Manzo, Brenda G.	05/30/2021	68
Miller, Beatrice E.	03/05/2021	87
Ridlon, Samuel C. Jr.	09/05/2020	48
Robertson, Debra A.	05/05/2021	67
Roy, Judy M.	01/26/2021	81
Ryder, Kenneth J.	08/17/2020	76
Smith, Linda A.	05/30/2021	74
Spaulding, Raymond L.	08/01/2020	94
Spencer, Doris E.	05/08/2021	93
Sukeforth, Richard M.	09/08/2020	84